

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Galatia Village**

Unit Code: **082/020/32** County: **SALINE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$700,640**

Equalized Assessed Valuation: **\$4,884,471**

Population: **1,013**

Employees:

Full Time: **5**

Part Time: **9**

Salaries Paid: **\$169,002**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$300,271	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$296	\$548	\$381
Revenue Collected During FY 08:	\$445,622	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$483,660	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$440	\$721	\$564
Per Capita Expenditures:	\$477	\$706	\$556
Revenues over (under) Expenditures:	-\$38,038	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	64.54%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$312,172	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$308	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$312,172	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$77,563	\$7,762,020	\$1,837,009
Per Capita Debt:	\$77	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,568,100	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,535	\$1,329	\$992
Revenue Collected During FY 08:	\$716,319	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$561,231	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$707	\$427	\$282
Per Capita Expenditures:	\$554	\$403	\$271
Operating Income (loss):	\$155,088	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	484.93%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,721,585	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,687	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Galena City**

Unit Code: **043/025/30**

County: **JO DAVIESS**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$8,727,781

Equalized Assessed Valuation:

\$93,237,640

Population:

3,405

Employees:

Full Time:

31

Part Time:

60

Salaries Paid:

\$1,410,931

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,814,537	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$1,120	\$548	\$381
Revenue Collected During FY 08:	\$3,820,330	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$3,354,987	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,122	\$721	\$564
Per Capita Expenditures:	\$985	\$706	\$556
Revenues over (under) Expenditures:	\$465,343	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	106.03%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$3,557,212	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,045	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,011,066	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,626,636	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$17,176,352	\$7,762,020	\$1,837,009
Per Capita Debt:	\$5,044	\$1,174	\$528
General Obligation Debt over EAV:	5.50%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$8,393,604	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,465	\$1,329	\$992
Revenue Collected During FY 08:	\$2,119,434	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,623,334	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$622	\$427	\$282
Per Capita Expenditures:	\$770	\$403	\$271
Operating Income (loss):	-\$503,900	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	304.26%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$7,981,861	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,344	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Galesburg City**

Unit Code: **048/025/30** County: **KNOX**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$45,174,400**

Equalized Assessed Valuation: **\$306,472,867**

Population: **31,738**

Employees:

Full Time: **264**

Part Time: **425**

Salaries Paid: **\$12,851,109**

Blended Component Units

Number Submitted = 1

Galesburg Town

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$17,704,092	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$558	\$420	\$380
Revenue Collected During FY 08:	\$28,043,016	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$23,441,670	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$884	\$910	\$884
Per Capita Expenditures:	\$739	\$894	\$899
Revenues over (under) Expenditures:	\$4,601,346	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	97.51%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$22,857,540	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$720	\$420	\$371

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$9,348,874	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$25,036,654	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$34,214,410	\$74,451,458	\$47,444,580
Per Capita Debt:	\$1,078	\$1,334	\$1,078
General Obligation Debt over EAV:	7.39%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$19,976,219	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$629	\$1,214	\$976
Revenue Collected During FY 08:	\$6,056,966	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$5,337,656	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$191	\$312	\$227
Per Capita Expenditures:	\$168	\$294	\$237
Operating Income (loss):	\$719,310	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	388.00%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$20,710,360	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$653	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Gardner Village**

Unit Code: **032/045/32**

County: **GRUNDY**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,018,250

Equalized Assessed Valuation:

\$9,684,301

Population:

1,407

Employees:

Full Time:

6

Part Time:

2

Salaries Paid:

\$173,873

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,836,774	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$1,305	\$548	\$381
Revenue Collected During FY 08:	\$1,831,054	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,821,411	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,301	\$721	\$564
Per Capita Expenditures:	\$1,295	\$706	\$556
Revenues over (under) Expenditures:	\$9,643	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	87.86%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,600,373	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,137	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,564,091	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$282,322	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$287,489	\$7,762,020	\$1,837,009
Per Capita Debt:	\$204	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$308,716	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$219	\$1,329	\$992
Revenue Collected During FY 08:	\$316,254	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$274,894	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$225	\$427	\$282
Per Capita Expenditures:	\$195	\$403	\$271
Operating Income (loss):	\$41,360	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	127.35%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$350,076	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$249	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Garrett Village**

Unit Code: **021/025/32** County: **DOUGLAS**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$66,596**

Equalized Assessed Valuation: **\$495,906**

Population: **190**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$46,691	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$246	\$666	\$444
Revenue Collected During FY 08:	\$44,221	\$254,229	\$117,702
Expenditures During FY 08:	\$29,528	\$232,039	\$106,311
Per Capita Revenue:	\$233	\$581	\$283
Per Capita Expenditures:	\$155	\$540	\$267
Revenues over (under) Expenditures:	\$14,693	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	206.19%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$60,884	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$320	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$22,678	\$37,131	\$
Total Unrestricted Net Assets:	\$38,206	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$55,366	\$385,902	\$36,500
Per Capita Debt:	\$291	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$335,617	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,766	\$2,071	\$745
Revenue Collected During FY 08:	\$30,331	\$206,165	\$79,162
Expenditures During FY 08:	\$41,680	\$201,484	\$88,676
Per Capita Revenue:	\$160	\$520	\$198
Per Capita Expenditures:	\$219	\$519	\$219
Operating Income (loss):	-\$11,349	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	779.19%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$324,768	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,709	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Gays Village**

Unit Code: **070/025/32**

County: **MOULTRIE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$43,552

Equalized Assessed Valuation:

\$1,559,275

Population:

259

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$182,533	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$705	\$666	\$444
Revenue Collected During FY 08:	\$48,544	\$254,229	\$117,702
Expenditures During FY 08:	\$34,227	\$232,039	\$106,311
Per Capita Revenue:	\$187	\$581	\$283
Per Capita Expenditures:	\$132	\$540	\$267
Revenues over (under) Expenditures:	\$14,317	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	575.13%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$196,850	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$760	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$196,850	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Geneseo City

Unit Code: 037/055/30

County: HENRY

Fiscal Year End:

6/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$11,162,505

Equalized Assessed Valuation:

\$123,689,475

Population:

6,480

Employees:

Full Time:

69

Part Time:

78

Salaries Paid:

\$3,432,095

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,532,931	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$237	\$548	\$381
Revenue Collected During FY 08:	\$3,634,588	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$3,087,389	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$561	\$721	\$564
Per Capita Expenditures:	\$476	\$706	\$556
Revenues over (under) Expenditures:	\$547,199	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	53.00%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,636,350	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$253	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$412,888	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,447,711	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$13,665,060	\$7,762,020	\$1,837,009
Per Capita Debt:	\$2,109	\$1,174	\$528
General Obligation Debt over EAV:	4.66%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$22,656,073	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$3,496	\$1,329	\$992
Revenue Collected During FY 08:	\$8,768,437	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$8,148,833	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$1,353	\$427	\$282
Per Capita Expenditures:	\$1,258	\$403	\$271
Operating Income (loss):	\$619,604	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	285.63%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$23,275,677	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$3,592	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Geneva City

Unit Code: 045/045/30

County: KANE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$93,411,490

Equalized Assessed Valuation:

\$1,040,306,238

Population:

21,901

Employees:

Full Time:

170

Part Time:

69

Salaries Paid:

\$13,615,508

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$4,778,183	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$218	\$548	\$381
Revenue Collected During FY 08:	\$19,379,828	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$21,007,268	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$885	\$721	\$564
Per Capita Expenditures:	\$959	\$706	\$556
Revenues over (under) Expenditures:	-\$1,627,440	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	17.38%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$3,651,478	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$167	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,137,814	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$80,457,861	\$7,762,020	\$1,837,009
Per Capita Debt:	\$3,674	\$1,174	\$528
General Obligation Debt over EAV:	2.64%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$73,680,533	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$3,364	\$1,329	\$992
Revenue Collected During FY 08:	\$43,022,190	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$36,420,863	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$1,964	\$427	\$282
Per Capita Expenditures:	\$1,663	\$403	\$271
Operating Income (loss):	\$6,601,327	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	219.50%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$79,943,067	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$3,650	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Genoa City**

Unit Code: **019/020/30**

County: **DEKALB**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,799,335

Equalized Assessed Valuation:

\$97,797,674

Population:

5,374

Employees:

Full Time:

25

Part Time:

31

Salaries Paid:

\$1,514,671

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$1,885,542	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$351	\$548	\$381
Revenue Collected During FY 08:	\$3,134,871	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$2,928,089	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$583	\$721	\$564
Per Capita Expenditures:	\$545	\$706	\$556
Revenues over (under) Expenditures:	\$206,782	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	67.19%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,967,324	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$366	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,419,213	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$706,018	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,130,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$396	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$7,169,930	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,334	\$1,329	\$992
Revenue Collected During FY 08:	\$1,563,206	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,382,092	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$291	\$427	\$282
Per Capita Expenditures:	\$257	\$403	\$271
Operating Income (loss):	\$181,114	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	531.88%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$7,351,044	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,368	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Georgetown City**

Unit Code: **092/045/30**

County: **VERMILION**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$858,985

Equalized Assessed Valuation:

\$20,585,430

Population:

3,628

Employees:

Full Time:

15

Part Time:

23

Salaries Paid:

\$509,053

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,323,784	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$365	\$548	\$381
Revenue Collected During FY 08:	\$1,010,643	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$850,391	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$279	\$721	\$564
Per Capita Expenditures:	\$234	\$706	\$556
Revenues over (under) Expenditures:	\$160,252	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	166.86%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,418,928	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$391	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$358,182	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,094,912	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$4,503,226	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,241	\$1,174	\$528
General Obligation Debt over EAV:	4.54%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,725,238	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,027	\$1,329	\$992
Revenue Collected During FY 08:	\$1,094,289	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$891,840	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$302	\$427	\$282
Per Capita Expenditures:	\$246	\$403	\$271
Operating Income (loss):	\$202,449	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	438.16%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$3,907,687	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,077	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: German Valley Village

Unit Code: 089/030/32 County: STEPHENSON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$238,920

Equalized Assessed Valuation: \$5,391,335

Population: 480

Employees:

Full Time: 2

Part Time: 3

Salaries Paid: \$52,668

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$170,524	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$355	\$666	\$444
Revenue Collected During FY 08:	\$153,318	\$254,229	\$117,702
Expenditures During FY 08:	\$176,164	\$232,039	\$106,311
Per Capita Revenue:	\$319	\$581	\$283
Per Capita Expenditures:	\$367	\$540	\$267
Revenues over (under) Expenditures:	-\$22,846	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	83.12%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$146,428	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$305	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$10,735	\$37,131	\$
Total Unrestricted Net Assets:	\$135,692	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$49,504	\$385,902	\$36,500
Per Capita Debt:	\$103	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$109,369	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$228	\$2,071	\$745
Revenue Collected During FY 08:	\$95,007	\$206,165	\$79,162
Expenditures During FY 08:	\$110,279	\$201,484	\$88,676
Per Capita Revenue:	\$198	\$520	\$198
Per Capita Expenditures:	\$230	\$519	\$219
Operating Income (loss):	-\$15,272	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	215.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$237,097	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$494	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Germantown Village**

Unit Code: **014/040/32**

County: **CLINTON**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,007,469

Equalized Assessed Valuation:

\$14,693,245

Population:

1,118

Employees:

Full Time:

5

Part Time:

13

Salaries Paid:

\$242,117

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$334,564	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$299	\$548	\$381
Revenue Collected During FY 08:	\$526,873	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$518,884	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$471	\$721	\$564
Per Capita Expenditures:	\$464	\$706	\$556
Revenues over (under) Expenditures:	\$7,989	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	56.25%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$291,887	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$261	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$159,903	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$131,984	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$273,007	\$7,762,020	\$1,837,009
Per Capita Debt:	\$244	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,454,640	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,301	\$1,329	\$992
Revenue Collected During FY 08:	\$288,939	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$342,261	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$258	\$427	\$282
Per Capita Expenditures:	\$306	\$403	\$271
Operating Income (loss):	-\$53,322	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	431.54%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,476,984	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,321	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Germantown Hills Village**

Unit Code: **102/032/32**

County: **WOODFORD**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,981,770**

Equalized Assessed Valuation: **\$69,774,567**

Population: **3,410**

Employees:

Full Time: **5**

Part Time: **1**

Salaries Paid: **\$245,720**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$429,315	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$126	\$548	\$381
Revenue Collected During FY 08:	\$851,207	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$852,982	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$250	\$721	\$564
Per Capita Expenditures:	\$250	\$706	\$556
Revenues over (under) Expenditures:	-\$1,775	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	50.28%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$428,887	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$126	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,917	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$414,970	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,414,123	\$7,762,020	\$1,837,009
Per Capita Debt:	\$708	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,889,409	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$554	\$1,329	\$992
Revenue Collected During FY 08:	\$565,514	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$612,632	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$166	\$427	\$282
Per Capita Expenditures:	\$180	\$403	\$271
Operating Income (loss):	-\$47,118	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	300.50%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,840,944	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$540	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Gibson City**

Unit Code: **027/020/30**

County: **FORD**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,651,655

Equalized Assessed Valuation:

\$37,362,605

Population:

3,373

Employees:

Full Time:

20

Part Time:

34

Salaries Paid:

\$862,015

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$3,100,977	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$919	\$548	\$381
Revenue Collected During FY 08:	\$2,230,548	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,998,939	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$661	\$721	\$564
Per Capita Expenditures:	\$593	\$706	\$556
Revenues over (under) Expenditures:	\$231,609	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	177.33%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$3,544,645	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,051	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$112,127	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$3,470,059	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$350,274	\$7,762,020	\$1,837,009
Per Capita Debt:	\$104	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,458,821	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,025	\$1,329	\$992
Revenue Collected During FY 08:	\$728,911	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$692,856	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$216	\$427	\$282
Per Capita Expenditures:	\$205	\$403	\$271
Operating Income (loss):	\$36,055	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	504.42%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$3,494,876	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,036	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Gifford Village**

Unit Code: **010/035/32** County: **CHAMPAIGN**

Fiscal Year End: **3/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$776,490**

Equalized Assessed Valuation: **\$12,315,070**

Population: **1,088**

Employees:

Full Time: **5**

Part Time: **8**

Salaries Paid: **\$138,994**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$112,363	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$103	\$548	\$381
Revenue Collected During FY 08:	\$294,517	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$287,690	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$271	\$721	\$564
Per Capita Expenditures:	\$264	\$706	\$556
Revenues over (under) Expenditures:	\$6,827	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	52.90%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$152,190	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$140	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$152,190	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$660,913	\$7,762,020	\$1,837,009
Per Capita Debt:	\$607	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$998,234	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$917	\$1,329	\$992
Revenue Collected During FY 08:	\$222,818	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$235,027	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$205	\$427	\$282
Per Capita Expenditures:	\$216	\$403	\$271
Operating Income (loss):	-\$12,209	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	405.50%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$953,025	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$876	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Gilberts Village**

Unit Code: **045/050/32**

County: **KANE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$18,367,096

Equalized Assessed Valuation:

\$190,158,644

Population:

6,469

Employees:

Full Time:

21

Part Time:

14

Salaries Paid:

\$1,312,580

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$3,051,524	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$472	\$548	\$381
Revenue Collected During FY 08:	\$3,149,377	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$3,252,516	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$487	\$721	\$564
Per Capita Expenditures:	\$503	\$706	\$556
Revenues over (under) Expenditures:	-\$103,139	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	90.65%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,948,385	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$456	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,924,369	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$266,989	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$804,398	\$7,762,020	\$1,837,009
Per Capita Debt:	\$124	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$21,194,613	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$3,276	\$1,329	\$992
Revenue Collected During FY 08:	\$1,053,895	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,150,021	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$163	\$427	\$282
Per Capita Expenditures:	\$178	\$403	\$271
Operating Income (loss):	-\$96,126	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	1834.62%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$21,098,487	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$3,261	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Gillespie City

Unit Code: 056/050/30

County: MACOUPIN

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,738,878

Equalized Assessed Valuation:

\$23,611,055

Population:

3,800

Employees:

Full Time:

25

Part Time:

13

Salaries Paid:

\$934,019

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$767,582	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$202	\$548	\$381
Revenue Collected During FY 08:	\$1,665,920	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,744,351	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$438	\$721	\$564
Per Capita Expenditures:	\$459	\$706	\$556
Revenues over (under) Expenditures:	-\$78,431	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	39.51%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$689,151	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$181	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$483,873	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$205,278	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$3,561,379	\$7,762,020	\$1,837,009
Per Capita Debt:	\$937	\$1,174	\$528
General Obligation Debt over EAV:	15.08%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$5,592,742	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,472	\$1,329	\$992
Revenue Collected During FY 08:	\$1,339,581	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,352,819	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$353	\$427	\$282
Per Capita Expenditures:	\$356	\$403	\$271
Operating Income (loss):	-\$13,238	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	412.44%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$5,579,504	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,468	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Gilman City**

Unit Code: **038/055/30**

County: **IROQUOIS**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$9,953,850

Equalized Assessed Valuation:

\$21,658,064

Population:

1,900

Employees:

Full Time:

5

Part Time:

12

Salaries Paid:

\$191,143

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$821,400	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$432	\$548	\$381
Revenue Collected During FY 08:	\$1,073,131	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,039,546	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$565	\$721	\$564
Per Capita Expenditures:	\$547	\$706	\$556
Revenues over (under) Expenditures:	\$33,585	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	65.90%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$685,041	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$361	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$210,070	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$474,971	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,420,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$747	\$1,174	\$528
General Obligation Debt over EAV:	6.56%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$330,585	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$174	\$1,329	\$992
Revenue Collected During FY 08:	\$306,441	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$345,808	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$161	\$427	\$282
Per Capita Expenditures:	\$182	\$403	\$271
Operating Income (loss):	-\$39,367	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	3.52%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$12,162	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$6	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Girard City

Unit Code: 056/055/30

County: MACOUPIN

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,856,500

Equalized Assessed Valuation:

\$17,734,118

Population:

2,245

Employees:

Full Time:

14

Part Time:

29

Salaries Paid:

\$463,465

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$315,854	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$141	\$548	\$381
Revenue Collected During FY 08:	\$714,736	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$732,880	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$318	\$721	\$564
Per Capita Expenditures:	\$326	\$706	\$556
Revenues over (under) Expenditures:	-\$18,144	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	43.41%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$318,178	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$142	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$141,471	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$126,657	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$647,042	\$7,762,020	\$1,837,009
Per Capita Debt:	\$288	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,349,055	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$601	\$1,329	\$992
Revenue Collected During FY 08:	\$621,387	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$643,525	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$277	\$427	\$282
Per Capita Expenditures:	\$287	\$403	\$271
Operating Income (loss):	-\$22,138	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	210.79%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,356,499	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$604	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Gladstone Village

Unit Code: 036/015/32

County: HENDERSON

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$169,100

Equalized Assessed Valuation:

\$1,541,840

Population:

284

Employees:

Full Time:

Part Time:

22

Salaries Paid:

\$13,943

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$195,749	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$689	\$666	\$444
Revenue Collected During FY 08:	\$98,527	\$254,229	\$117,702
Expenditures During FY 08:	\$132,554	\$232,039	\$106,311
Per Capita Revenue:	\$347	\$581	\$283
Per Capita Expenditures:	\$467	\$540	\$267
Revenues over (under) Expenditures:	-\$34,027	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	115.52%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$153,122	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$539	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$36,433	\$37,131	\$
Total Unrestricted Net Assets:	\$116,689	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$425,000	\$385,902	\$36,500
Per Capita Debt:	\$1,496	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$388,614	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,368	\$2,071	\$745
Revenue Collected During FY 08:	\$46,769	\$206,165	\$79,162
Expenditures During FY 08:	\$63,415	\$201,484	\$88,676
Per Capita Revenue:	\$165	\$520	\$198
Per Capita Expenditures:	\$223	\$519	\$219
Operating Income (loss):	-\$16,646	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	600.12%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$380,568	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,340	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Glasford Village**

Unit Code: **072/040/32**

County: **PEORIA**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$570,000

Equalized Assessed Valuation:

\$9,965,810

Population:

1,076

Employees:

Full Time:

3

Part Time:

17

Salaries Paid:

\$150,015

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$17,149	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$16	\$548	\$381
Revenue Collected During FY 08:	\$331,326	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$267,564	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$308	\$721	\$564
Per Capita Expenditures:	\$249	\$706	\$556
Revenues over (under) Expenditures:	\$63,762	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	42.97%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$114,973	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$107	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$114,973	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$202,466	\$7,762,020	\$1,837,009
Per Capita Debt:	\$188	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,265,221	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,176	\$1,329	\$992
Revenue Collected During FY 08:	\$284,996	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$295,626	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$265	\$427	\$282
Per Capita Expenditures:	\$275	\$403	\$271
Operating Income (loss):	-\$10,630	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	429.07%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,268,443	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,179	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Glasgow Village**

Unit Code: **085/025/32**

County: **SCOTT**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$38,500

Equalized Assessed Valuation:

\$465,552

Population:

175

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$48,690	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$278	\$666	\$444
Revenue Collected During FY 08:	\$37,538	\$254,229	\$117,702
Expenditures During FY 08:	\$34,079	\$232,039	\$106,311
Per Capita Revenue:	\$215	\$581	\$283
Per Capita Expenditures:	\$195	\$540	\$267
Revenues over (under) Expenditures:	\$3,459	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	153.02%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$52,149	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$298	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$53,349	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,117	\$385,902	\$36,500
Per Capita Debt:	\$6	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Glen Carbon Village**

Unit Code: **057/040/32**

County: **MADISON**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$24,178,430

Equalized Assessed Valuation:

\$307,980,163

Population:

11,799

Employees:

Full Time:

65

Part Time:

30

Salaries Paid:

\$3,551,376

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$3,392,431	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$288	\$548	\$381
Revenue Collected During FY 08:	\$8,157,943	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$11,920,435	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$691	\$721	\$564
Per Capita Expenditures:	\$1,010	\$706	\$556
Revenues over (under) Expenditures:	-\$3,762,492	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	42.54%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$5,070,505	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$430	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$372,668	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$4,940,207	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$19,336,155	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,639	\$1,174	\$528
General Obligation Debt over EAV:	4.30%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$18,197,349	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,542	\$1,329	\$992
Revenue Collected During FY 08:	\$3,938,483	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$4,177,502	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$334	\$427	\$282
Per Capita Expenditures:	\$354	\$403	\$271
Operating Income (loss):	-\$239,019	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	427.24%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$17,848,130	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,513	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Glen Ellyn Village**

Unit Code: **022/055/32**

County: **DUPAGE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$56,917,729

Equalized Assessed Valuation:

\$1,388,904,314

Population:

27,167

Employees:

Full Time:

109

Part Time:

66

Salaries Paid:

\$9,090,182

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$14,468,894	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$533	\$420	\$380
Revenue Collected During FY 08:	\$13,706,614	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$14,706,162	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$505	\$910	\$884
Per Capita Expenditures:	\$541	\$894	\$899
Revenues over (under) Expenditures:	-\$999,548	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	70.85%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$10,419,346	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$384	\$420	\$371

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,487,369	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$18,300,258	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$18,408,318	\$74,451,458	\$47,444,580
Per Capita Debt:	\$678	\$1,334	\$1,078
General Obligation Debt over EAV:	1.23%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$74,590,439	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$2,746	\$1,214	\$976
Revenue Collected During FY 08:	\$15,589,884	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$12,148,025	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$574	\$312	\$227
Per Capita Expenditures:	\$447	\$294	\$237
Operating Income (loss):	\$3,441,859	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	639.67%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$77,707,298	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$2,860	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Glencoe Village**

Unit Code: **016/205/32** County: **COOK**

Fiscal Year End: **2/28/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,215,783**

Equalized Assessed Valuation: **\$805,505,398**

Population: **8,762**

Employees:

Full Time: **102**

Part Time: **161**

Salaries Paid: **\$8,745,668**

Blended Component Units

Number Submitted = 2

Firefighter's Pension

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$4,609,096	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$526	\$548	\$381
Revenue Collected During FY 08:	\$16,541,907	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$17,165,074	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,888	\$721	\$564
Per Capita Expenditures:	\$1,959	\$706	\$556
Revenues over (under) Expenditures:	-\$623,167	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	27.21%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$4,670,812	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$533	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$503,862	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$2,041,779	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$9,650,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,101	\$1,174	\$528
General Obligation Debt over EAV:	1.20%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,916,138	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$447	\$1,329	\$992
Revenue Collected During FY 08:	\$3,307,162	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$3,109,468	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$377	\$427	\$282
Per Capita Expenditures:	\$355	\$403	\$271
Operating Income (loss):	\$197,694	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	51.32%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,595,726	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$182	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Glendale Heights Village**

Unit Code: **022/050/32**

County: **DUPAGE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$48,804,565

Equalized Assessed Valuation:

\$834,728,074

Population:

31,765

Employees:

Full Time:

223

Part Time:

116

Salaries Paid:

\$15,137,116

Blended Component Units

Number Submitted = 1

Police Pension Employees Retirement System

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$22,062,733	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$695	\$420	\$380
Revenue Collected During FY 08:	\$25,086,442	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$23,989,321	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$790	\$910	\$884
Per Capita Expenditures:	\$755	\$894	\$899
Revenues over (under) Expenditures:	\$1,097,121	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	89.00%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$21,350,955	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$672	\$420	\$371

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,339,556	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$20,906,187	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$21,222,609	\$74,451,458	\$47,444,580
Per Capita Debt:	\$668	\$1,334	\$1,078
General Obligation Debt over EAV:	2.02%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$42,035,892	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$1,323	\$1,214	\$976
Revenue Collected During FY 08:	\$9,804,735	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$10,225,650	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$309	\$312	\$227
Per Capita Expenditures:	\$322	\$294	\$237
Operating Income (loss):	-\$420,915	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	405.04%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$41,418,471	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$1,304	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Glenview Village**

Unit Code: **016/210/32**

County: **COOK**

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$214,193,074

Equalized Assessed Valuation:

\$2,693,236,118

Population:

44,443

Employees:

Full Time:

319

Part Time:

27

Salaries Paid:

\$31,825,880

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$19,918,342	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$448	\$420	\$380
Revenue Collected During FY 08:	\$77,830,091	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$78,514,897	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$1,751	\$910	\$884
Per Capita Expenditures:	\$1,767	\$894	\$899
Revenues over (under) Expenditures:	-\$684,806	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	27.19%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$21,344,834	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$480	\$420	\$371

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$49,074,532	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$68,560,085	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$141,188,909	\$74,451,458	\$47,444,580
Per Capita Debt:	\$3,177	\$1,334	\$1,078
General Obligation Debt over EAV:	5.18%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$52,487,272	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$1,181	\$1,214	\$976
Revenue Collected During FY 08:	\$19,128,159	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$17,367,319	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$430	\$312	\$227
Per Capita Expenditures:	\$391	\$294	\$237
Operating Income (loss):	\$1,760,840	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	310.70%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$53,960,932	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$1,214	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Glenwood Village**

Unit Code: **016/215/32**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$15,409,752

Equalized Assessed Valuation:

\$131,770,298

Population:

9,000

Employees:

Full Time:

52

Part Time:

98

Salaries Paid:

\$3,630,836

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$4,311,474	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$479	\$548	\$381
Revenue Collected During FY 08:	\$10,133,886	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$7,907,372	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,126	\$721	\$564
Per Capita Expenditures:	\$879	\$706	\$556
Revenues over (under) Expenditures:	\$2,226,514	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	77.71%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$6,144,989	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$683	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$6,110,603	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,003,485	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$8,648,244	\$7,762,020	\$1,837,009
Per Capita Debt:	\$961	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$8,132,991	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$904	\$1,329	\$992
Revenue Collected During FY 08:	\$3,215,692	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$3,442,203	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$357	\$427	\$282
Per Capita Expenditures:	\$382	\$403	\$271
Operating Income (loss):	-\$226,511	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	229.69%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$7,906,480	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$878	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Godfrey Village**

Unit Code: **057/043/32**

County: **MADISON**

Fiscal Year End:

3/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$11,642,990

Equalized Assessed Valuation:

\$315,180,984

Population:

16,581

Employees:

Full Time:

23

Part Time:

109

Salaries Paid:

\$1,124,697

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$6,319,626	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$381	\$548	\$381
Revenue Collected During FY 08:	\$5,033,709	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$4,694,746	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$304	\$721	\$564
Per Capita Expenditures:	\$283	\$706	\$556
Revenues over (under) Expenditures:	\$338,963	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	141.83%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$6,658,589	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$402	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$11,490,705	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$617,827	\$7,762,020	\$1,837,009
Per Capita Debt:	\$37	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$9,502,148	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$573	\$1,329	\$992
Revenue Collected During FY 08:	\$1,880,383	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,495,527	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$113	\$427	\$282
Per Capita Expenditures:	\$90	\$403	\$271
Operating Income (loss):	\$384,856	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	661.11%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$9,887,004	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$596	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Godley Village**

Unit Code: **099/050/32**

County: **WILL**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$134,195

Equalized Assessed Valuation:

\$6,134,008

Population:

600

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$71,445

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$79,109	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$132	\$666	\$444
Revenue Collected During FY 08:	\$165,683	\$254,229	\$117,702
Expenditures During FY 08:	\$171,007	\$232,039	\$106,311
Per Capita Revenue:	\$276	\$581	\$283
Per Capita Expenditures:	\$285	\$540	\$267
Revenues over (under) Expenditures:	-\$5,324	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	43.15%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$73,785	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$123	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,859	\$37,131	\$
Total Unrestricted Net Assets:	\$42,926	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Golconda City**

Unit Code: **076/015/30**

County: **POPE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,481,500

Equalized Assessed Valuation:

\$5,509,301

Population:

825

Employees:

Full Time:

6

Part Time:

77

Salaries Paid:

\$119,931

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$1,668,109	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$2,022	\$666	\$444
Revenue Collected During FY 08:	\$337,749	\$254,229	\$117,702
Expenditures During FY 08:	\$306,953	\$232,039	\$106,311
Per Capita Revenue:	\$409	\$581	\$283
Per Capita Expenditures:	\$372	\$540	\$267
Revenues over (under) Expenditures:	\$30,796	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	563.32%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$1,729,139	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$2,096	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$532,245	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$524,400	\$385,902	\$36,500
Per Capita Debt:	\$636	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,076,362	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,305	\$2,071	\$745
Revenue Collected During FY 08:	\$287,325	\$206,165	\$79,162
Expenditures During FY 08:	\$271,812	\$201,484	\$88,676
Per Capita Revenue:	\$348	\$520	\$198
Per Capita Expenditures:	\$329	\$519	\$219
Operating Income (loss):	\$15,513	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	401.70%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,091,875	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,323	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Golden Village**

Unit Code: **001/030/32** County: **ADAMS**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$178,050**

Equalized Assessed Valuation: **\$4,924,988**

Population: **600**

Employees:

Full Time: **1**

Part Time: **11**

Salaries Paid: **\$48,386**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$137,595	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$229	\$666	\$444
Revenue Collected During FY 08:	\$140,514	\$254,229	\$117,702
Expenditures During FY 08:	\$124,351	\$232,039	\$106,311
Per Capita Revenue:	\$234	\$581	\$283
Per Capita Expenditures:	\$207	\$540	\$267
Revenues over (under) Expenditures:	\$16,163	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	124.06%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$154,272	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$257	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$154,272	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$709,089	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,182	\$2,071	\$745
Revenue Collected During FY 08:	\$112,850	\$206,165	\$79,162
Expenditures During FY 08:	\$102,246	\$201,484	\$88,676
Per Capita Revenue:	\$188	\$520	\$198
Per Capita Expenditures:	\$170	\$519	\$219
Operating Income (loss):	\$10,604	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	703.38%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$719,179	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,199	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Golden Gate Village**

Unit Code: **096/020/32**

County: **WAYNE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$20,500

Equalized Assessed Valuation:

\$617,381

Population:

100

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$33,523	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$335	\$666	\$444
Revenue Collected During FY 08:	\$18,501	\$254,229	\$117,702
Expenditures During FY 08:	\$20,488	\$232,039	\$106,311
Per Capita Revenue:	\$185	\$581	\$283
Per Capita Expenditures:	\$205	\$540	\$267
Revenues over (under) Expenditures:	-\$1,987	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	153.92%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$31,536	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$315	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$31,536	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Golf Village**

Unit Code: **016/220/32**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,057,246

Equalized Assessed Valuation:

\$38,159,086

Population:

449

Employees:

Full Time:

3

Part Time:

15

Salaries Paid:

\$206,595

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$631,564	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,407	\$666	\$444
Revenue Collected During FY 08:	\$674,552	\$254,229	\$117,702
Expenditures During FY 08:	\$613,826	\$232,039	\$106,311
Per Capita Revenue:	\$1,502	\$581	\$283
Per Capita Expenditures:	\$1,367	\$540	\$267
Revenues over (under) Expenditures:	\$60,726	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	81.51%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$500,325	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$1,114	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$192,558	\$37,131	\$
Total Unrestricted Net Assets:	\$470,700	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,645,000	\$385,902	\$36,500
Per Capita Debt:	\$5,891	\$841	\$106
General Obligation Debt over EAV:	6.93%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	-\$175,851	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	-\$392	\$2,071	\$745
Revenue Collected During FY 08:	\$130,313	\$206,165	\$79,162
Expenditures During FY 08:	\$139,082	\$201,484	\$88,676
Per Capita Revenue:	\$290	\$520	\$198
Per Capita Expenditures:	\$310	\$519	\$219
Operating Income (loss):	-\$8,769	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	-132.74%	404.24%	297.27%
Ending Retained Earnings for FY 08:	-\$184,620	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	-\$411	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Good Hope Village**

Unit Code: **062/030/32**

County: **MCDONOUGH**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$169,109

Equalized Assessed Valuation:

\$2,537,967

Population:

416

Employees:

Full Time:

1

Part Time:

1

Salaries Paid:

\$39,589

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$252,048	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$606	\$666	\$444
Revenue Collected During FY 08:	\$115,016	\$254,229	\$117,702
Expenditures During FY 08:	\$62,549	\$232,039	\$106,311
Per Capita Revenue:	\$276	\$581	\$283
Per Capita Expenditures:	\$150	\$540	\$267
Revenues over (under) Expenditures:	\$52,467	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	488.33%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$305,443	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$734	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$305,443	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$211,655	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$509	\$2,071	\$745
Revenue Collected During FY 08:	\$102,001	\$206,165	\$79,162
Expenditures During FY 08:	\$83,531	\$201,484	\$88,676
Per Capita Revenue:	\$245	\$520	\$198
Per Capita Expenditures:	\$201	\$519	\$219
Operating Income (loss):	\$18,470	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	274.39%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$229,197	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$551	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Goodfield Village**

Unit Code: **102/035/32**

County: **WOODFORD**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,851,239**

Equalized Assessed Valuation: **\$17,775,164**

Population: **918**

Employees:

Full Time: **3**

Part Time: **7**

Salaries Paid: **\$157,625**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,475,461	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,607	\$666	\$444
Revenue Collected During FY 08:	\$767,242	\$254,229	\$117,702
Expenditures During FY 08:	\$587,156	\$232,039	\$106,311
Per Capita Revenue:	\$836	\$581	\$283
Per Capita Expenditures:	\$640	\$540	\$267
Revenues over (under) Expenditures:	\$180,086	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	276.18%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$1,621,629	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$1,766	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$1,091,132	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,635,000	\$385,902	\$36,500
Per Capita Debt:	\$1,781	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,101,509	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,200	\$2,071	\$745
Revenue Collected During FY 08:	\$293,415	\$206,165	\$79,162
Expenditures During FY 08:	\$315,719	\$201,484	\$88,676
Per Capita Revenue:	\$320	\$520	\$198
Per Capita Expenditures:	\$344	\$519	\$219
Operating Income (loss):	-\$22,304	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	352.57%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,113,123	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,213	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Goreville Village**

Unit Code: **044/025/32**

County: **JOHNSON**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$939,000

Equalized Assessed Valuation:

\$7,687,061

Population:

999

Employees:

Full Time:

3

Part Time:

6

Salaries Paid:

\$181,956

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$256,097	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$256	\$666	\$444
Revenue Collected During FY 08:	\$321,585	\$254,229	\$117,702
Expenditures During FY 08:	\$334,193	\$232,039	\$106,311
Per Capita Revenue:	\$322	\$581	\$283
Per Capita Expenditures:	\$335	\$540	\$267
Revenues over (under) Expenditures:	-\$12,608	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	72.86%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$243,489	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$244	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$243,489	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$29,027	\$385,902	\$36,500
Per Capita Debt:	\$29	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$445,964	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$446	\$2,071	\$745
Revenue Collected During FY 08:	\$273,867	\$206,165	\$79,162
Expenditures During FY 08:	\$313,937	\$201,484	\$88,676
Per Capita Revenue:	\$274	\$520	\$198
Per Capita Expenditures:	\$314	\$519	\$219
Operating Income (loss):	-\$40,070	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	129.29%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$405,894	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$406	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Gorham Village**

Unit Code: **039/040/32**

County: **JACKSON**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$66,962

Equalized Assessed Valuation:

\$735,792

Population:

256

Employees:

Full Time:

1

Part Time:

15

Salaries Paid:

\$79,996

Blended Component Units

Number Submitted = 1

Sanitary District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$37,956	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$148	\$666	\$444
Revenue Collected During FY 08:	\$96,737	\$254,229	\$117,702
Expenditures During FY 08:	\$118,919	\$232,039	\$106,311
Per Capita Revenue:	\$378	\$581	\$283
Per Capita Expenditures:	\$465	\$540	\$267
Revenues over (under) Expenditures:	-\$22,182	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	20.76%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$24,684	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$96	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,307	\$37,131	\$
Total Unrestricted Net Assets:	\$10,165	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$363,818	\$385,902	\$36,500
Per Capita Debt:	\$1,421	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,977,309	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$7,724	\$2,071	\$745
Revenue Collected During FY 08:	\$181,112	\$206,165	\$79,162
Expenditures During FY 08:	\$272,000	\$201,484	\$88,676
Per Capita Revenue:	\$707	\$520	\$198
Per Capita Expenditures:	\$1,063	\$519	\$219
Operating Income (loss):	-\$90,888	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	690.26%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,877,511	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$7,334	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Grafton City**

Unit Code: **042/025/30**

County: **JERSEY**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,466,840

Equalized Assessed Valuation:

\$17,549,778

Population:

609

Employees:

Full Time:

11

Part Time:

16

Salaries Paid:

\$411,341

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$93,862	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$154	\$666	\$444
Revenue Collected During FY 08:	\$518,128	\$254,229	\$117,702
Expenditures During FY 08:	\$1,011,672	\$232,039	\$106,311
Per Capita Revenue:	\$851	\$581	\$283
Per Capita Expenditures:	\$1,661	\$540	\$267
Revenues over (under) Expenditures:	-\$493,544	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	16.41%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$166,007	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$273	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,226	\$37,131	\$
Total Unrestricted Net Assets:	\$265,154	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,432,247	\$385,902	\$36,500
Per Capita Debt:	\$3,994	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$4,816,122	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$7,908	\$2,071	\$745
Revenue Collected During FY 08:	\$765,525	\$206,165	\$79,162
Expenditures During FY 08:	\$615,527	\$201,484	\$88,676
Per Capita Revenue:	\$1,257	\$520	\$198
Per Capita Expenditures:	\$1,011	\$519	\$219
Operating Income (loss):	\$149,998	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	800.76%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$4,928,885	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$8,093	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Grand Ridge Village**

Unit Code: **050/025/32**

County: **LASALLE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$571,079

Equalized Assessed Valuation:

\$8,721,384

Population:

560

Employees:

Full Time:

Part Time:

15

Salaries Paid:

\$51,956

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$836,821	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,494	\$666	\$444
Revenue Collected During FY 08:	\$195,027	\$254,229	\$117,702
Expenditures During FY 08:	\$181,911	\$232,039	\$106,311
Per Capita Revenue:	\$348	\$581	\$283
Per Capita Expenditures:	\$325	\$540	\$267
Revenues over (under) Expenditures:	\$13,116	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	467.23%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$849,937	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$1,518	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$9,098	\$2,724	\$
Total Unreserved Funds:	\$840,839	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$59,435	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$106	\$2,071	\$745
Revenue Collected During FY 08:	\$95,070	\$206,165	\$79,162
Expenditures During FY 08:	\$121,692	\$201,484	\$88,676
Per Capita Revenue:	\$170	\$520	\$198
Per Capita Expenditures:	\$217	\$519	\$219
Operating Income (loss):	-\$26,622	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	26.96%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$32,813	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$59	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Grandview Village**

Unit Code: **083/050/32**

County: **SANGAMON**

Fiscal Year End:

5/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$871,309

Equalized Assessed Valuation:

\$10,768,711

Population:

1,600

Employees:

Full Time:

15

Part Time:

5

Salaries Paid:

\$257,587

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$19,072	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$12	\$548	\$381
Revenue Collected During FY 08:	\$512,791	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$436,283	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$320	\$721	\$564
Per Capita Expenditures:	\$273	\$706	\$556
Revenues over (under) Expenditures:	\$76,508	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	21.91%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$95,580	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$60	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$63,263	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$32,317	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$93,883	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$59	\$1,329	\$992
Revenue Collected During FY 08:	\$318,361	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$287,465	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$199	\$427	\$282
Per Capita Expenditures:	\$180	\$403	\$271
Operating Income (loss):	\$30,896	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	43.41%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$124,779	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$78	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Granite City City

Unit Code: 057/045/30

County: MADISON

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$41,266,702

Equalized Assessed Valuation:

\$382,180,918

Population:

30,796

Employees:

Full Time:

211

Part Time:

30

Salaries Paid:

\$13,026,767

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$14,578,487	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$473	\$420	\$380
Revenue Collected During FY 08:	\$31,619,034	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$32,604,730	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$1,027	\$910	\$884
Per Capita Expenditures:	\$1,059	\$894	\$899
Revenues over (under) Expenditures:	-\$985,696	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	41.44%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$13,510,292	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$439	\$420	\$371

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$311,433	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$3,240,316	\$4,848,384	\$8,614,792

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$13,545,011	\$74,451,458	\$47,444,580
Per Capita Debt:	\$440	\$1,334	\$1,078
General Obligation Debt over EAV:	0.00%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$15,452,383	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$502	\$1,214	\$976
Revenue Collected During FY 08:	\$6,324,701	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$6,204,563	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$205	\$312	\$227
Per Capita Expenditures:	\$201	\$294	\$237
Operating Income (loss):	\$120,138	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	250.98%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$15,572,521	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$506	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Grant Park Village**

Unit Code: **046/045/32**

County: **KANKAKEE**

Fiscal Year End:

4/30/2008

Accounting Method:

Combination

Appropriation or Budget:

\$947,142

Equalized Assessed Valuation:

\$25,721,534

Population:

1,630

Employees:

Full Time:

7

Part Time:

9

Salaries Paid:

\$458,406

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	-\$6,560	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	-\$4	\$548	\$381
Revenue Collected During FY 08:	\$965,364	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$996,180	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$592	\$721	\$564
Per Capita Expenditures:	\$611	\$706	\$556
Revenues over (under) Expenditures:	-\$30,816	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	1.07%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$10,624	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$7	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$96,056	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$85,432	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$166,179	\$7,762,020	\$1,837,009
Per Capita Debt:	\$102	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,071,318	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$657	\$1,329	\$992
Revenue Collected During FY 08:	\$93,291	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$174,405	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$57	\$427	\$282
Per Capita Expenditures:	\$107	\$403	\$271
Operating Income (loss):	-\$81,114	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	540.24%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$942,204	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$578	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Granville Village**

Unit Code: **078/010/32**

County: **PUTNAM**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,319,266

Equalized Assessed Valuation:

\$18,278,075

Population:

1,414

Employees:

Full Time:

4

Part Time:

23

Salaries Paid:

\$243,466

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$47,371	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$34	\$548	\$381
Revenue Collected During FY 08:	\$520,070	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$504,702	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$368	\$721	\$564
Per Capita Expenditures:	\$357	\$706	\$556
Revenues over (under) Expenditures:	\$15,368	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	12.43%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$62,739	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$44	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$40,409	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$22,330	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,234,216	\$7,762,020	\$1,837,009
Per Capita Debt:	\$873	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,781,152	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,260	\$1,329	\$992
Revenue Collected During FY 08:	\$566,386	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$346,267	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$401	\$427	\$282
Per Capita Expenditures:	\$245	\$403	\$271
Operating Income (loss):	\$220,119	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	557.74%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,931,271	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,366	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Grayslake Village

Unit Code: 049/030/32

County: LAKE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$67,017,934

Equalized Assessed Valuation:

\$662,373,218

Population:

21,624

Employees:

Full Time:

60

Part Time:

80

Salaries Paid:

\$4,845,288

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$8,106,061	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$375	\$548	\$381
Revenue Collected During FY 08:	\$8,199,436	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$8,721,214	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$379	\$721	\$564
Per Capita Expenditures:	\$403	\$706	\$556
Revenues over (under) Expenditures:	-\$521,778	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	73.52%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$6,412,074	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$297	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$979,584	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$17,654,928	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$495,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$23	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$46,778,960	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,163	\$1,329	\$992
Revenue Collected During FY 08:	\$7,050,218	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$6,687,438	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$326	\$427	\$282
Per Capita Expenditures:	\$309	\$403	\$271
Operating Income (loss):	\$362,780	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	700.12%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$46,819,996	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,165	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Grayville City**

Unit Code: **097/027/30**

County: **White**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,688,613

Equalized Assessed Valuation:

\$7,636,564

Population:

2,043

Employees:

Full Time:

17

Part Time:

23

Salaries Paid:

\$665,220

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$4,992,731	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$2,444	\$548	\$381
Revenue Collected During FY 08:	\$1,171,186	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,135,832	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$573	\$721	\$564
Per Capita Expenditures:	\$556	\$706	\$556
Revenues over (under) Expenditures:	\$35,354	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	413.52%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$4,696,943	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$2,299	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$787,435	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$6,467,502	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$3,166	\$1,329	\$992
Revenue Collected During FY 08:	\$1,685,140	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,789,710	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$825	\$427	\$282
Per Capita Expenditures:	\$876	\$403	\$271
Operating Income (loss):	-\$104,570	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	355.53%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$6,362,932	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$3,115	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Green Oaks Village**

Unit Code: **049/035/32**

County: **LAKE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,803,149

Equalized Assessed Valuation:

\$318,157,517

Population:

3,572

Employees:

Full Time:

2

Part Time:

1

Salaries Paid:

\$112,352

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$5,278,563	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$1,478	\$548	\$381
Revenue Collected During FY 08:	\$1,668,993	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,185,069	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$467	\$721	\$564
Per Capita Expenditures:	\$332	\$706	\$556
Revenues over (under) Expenditures:	\$483,924	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	482.79%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$5,721,388	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,602	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$394,383	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$4,813,813	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$3,620,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,013	\$1,174	\$528
General Obligation Debt over EAV:	1.14%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,440,927	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$683	\$1,329	\$992
Revenue Collected During FY 08:	\$613,802	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$419,127	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$172	\$427	\$282
Per Capita Expenditures:	\$117	\$403	\$271
Operating Income (loss):	\$194,675	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	628.83%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,635,602	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$738	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Green Valley Village**

Unit Code: **090/035/32**

County: **TAZEWELL**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$403,680

Equalized Assessed Valuation:

\$6,729,183

Population:

728

Employees:

Full Time:

1

Part Time:

15

Salaries Paid:

\$94,320

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$208,902	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$287	\$666	\$444
Revenue Collected During FY 08:	\$202,877	\$254,229	\$117,702
Expenditures During FY 08:	\$239,463	\$232,039	\$106,311
Per Capita Revenue:	\$279	\$581	\$283
Per Capita Expenditures:	\$329	\$540	\$267
Revenues over (under) Expenditures:	-\$36,586	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	76.16%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$182,369	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$251	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,099	\$37,131	\$
Total Unrestricted Net Assets:	\$181,270	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$190,000	\$385,902	\$36,500
Per Capita Debt:	\$261	\$841	\$106
General Obligation Debt over EAV:	2.82%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,254,963	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,724	\$2,071	\$745
Revenue Collected During FY 08:	\$132,355	\$206,165	\$79,162
Expenditures During FY 08:	\$159,761	\$201,484	\$88,676
Per Capita Revenue:	\$182	\$520	\$198
Per Capita Expenditures:	\$219	\$519	\$219
Operating Income (loss):	-\$27,406	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	768.37%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,227,557	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,686	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$522,706	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$470	\$548	\$381
Revenue Collected During FY 08:	\$579,505	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$487,788	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$521	\$721	\$564
Per Capita Expenditures:	\$438	\$706	\$556
Revenues over (under) Expenditures:	\$91,717	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	135.53%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$661,109	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$594	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$35,709	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$637,381	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,039,273	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$934	\$1,329	\$992
Revenue Collected During FY 08:	\$243,871	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$190,978	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$219	\$427	\$282
Per Capita Expenditures:	\$172	\$403	\$271
Operating Income (loss):	\$52,893	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	547.43%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,045,480	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$939	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Greenup Village**

Unit Code: **018/010/32** County: **CUMBERLAN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,672,160**

Equalized Assessed Valuation: **\$13,180,178**

Population: **1,532**

Employees:

Full Time: **12**

Part Time: **10**

Salaries Paid: **\$448,015**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$731,620	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$478	\$548	\$381
Revenue Collected During FY 08:	\$749,411	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$680,072	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$489	\$721	\$564
Per Capita Expenditures:	\$444	\$706	\$556
Revenues over (under) Expenditures:	\$69,339	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	132.39%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$900,319	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$588	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$465,184	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$665,585	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$755,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$493	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$5,762,737	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$3,762	\$1,329	\$992
Revenue Collected During FY 08:	\$2,608,769	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,372,962	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$1,703	\$427	\$282
Per Capita Expenditures:	\$1,549	\$403	\$271
Operating Income (loss):	\$235,807	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	248.60%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$5,899,184	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$3,851	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Greenview Village**

Unit Code: **065/015/32**

County: **MENARD**

Fiscal Year End: **4/30/2008**

Accounting Method: **Combination**

Appropriation or Budget: **\$444,146**

Equalized Assessed Valuation: **\$7,080,662**

Population: **850**

Employees:

Full Time: **3**

Part Time: **10**

Salaries Paid: **\$131,814**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$465,257	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$547	\$666	\$444
Revenue Collected During FY 08:	\$215,277	\$254,229	\$117,702
Expenditures During FY 08:	\$214,906	\$232,039	\$106,311
Per Capita Revenue:	\$253	\$581	\$283
Per Capita Expenditures:	\$253	\$540	\$267
Revenues over (under) Expenditures:	\$371	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	216.67%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$465,628	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$548	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$109,113	\$37,131	\$
Total Unrestricted Net Assets:	\$111,594	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$442,975	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$521	\$2,071	\$745
Revenue Collected During FY 08:	\$90,330	\$206,165	\$79,162
Expenditures During FY 08:	\$120,031	\$201,484	\$88,676
Per Capita Revenue:	\$106	\$520	\$198
Per Capita Expenditures:	\$141	\$519	\$219
Operating Income (loss):	-\$29,701	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	344.31%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$413,274	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$486	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Greenville City**

Unit Code: **003/010/30** County: **BOND**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,263,897**

Equalized Assessed Valuation: **\$57,343,423**

Population: **7,163**

Employees:

Full Time: **43**

Part Time: **12**

Salaries Paid: **\$1,905,291**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$4,654,083	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$650	\$548	\$381
Revenue Collected During FY 08:	\$4,004,847	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$4,028,014	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$559	\$721	\$564
Per Capita Expenditures:	\$562	\$706	\$556
Revenues over (under) Expenditures:	-\$23,167	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	116.43%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$4,689,902	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$655	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$4,701,463	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$5,792,277	\$7,762,020	\$1,837,009
Per Capita Debt:	\$809	\$1,174	\$528
General Obligation Debt over EAV:	7.32%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$10,514,524	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,468	\$1,329	\$992
Revenue Collected During FY 08:	\$3,308,007	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,416,258	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$462	\$427	\$282
Per Capita Expenditures:	\$337	\$403	\$271
Operating Income (loss):	\$891,749	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	470.89%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$11,377,850	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,588	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Gridley Village**

Unit Code: **064/065/32** County: **MCLEAN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$716,181**

Equalized Assessed Valuation: **\$18,693,862**

Population: **1,430**

Employees:

Full Time: **1**

Part Time: **31**

Salaries Paid: **\$131,424**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$247,412	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$173	\$548	\$381
Revenue Collected During FY 08:	\$507,290	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$315,622	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$355	\$721	\$564
Per Capita Expenditures:	\$221	\$706	\$556
Revenues over (under) Expenditures:	\$191,668	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	136.88%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$432,032	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$302	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$432,032	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$385,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$269	\$1,174	\$528
General Obligation Debt over EAV:	2.06%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,429,331	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,000	\$1,329	\$992
Revenue Collected During FY 08:	\$327,408	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$318,158	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$229	\$427	\$282
Per Capita Expenditures:	\$222	\$403	\$271
Operating Income (loss):	\$9,250	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	454.37%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,445,629	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,011	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Griggsville City**

Unit Code: **075/035/30** County: **PIKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,593,450**

Equalized Assessed Valuation: **\$7,488,708**

Population: **1,300**

Employees:

Full Time: **5**

Part Time: **17**

Salaries Paid: **\$134,264**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$260,037	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$200	\$548	\$381
Revenue Collected During FY 08:	\$835,680	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$875,316	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$643	\$721	\$564
Per Capita Expenditures:	\$673	\$706	\$556
Revenues over (under) Expenditures:	-\$39,636	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	27.75%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$242,886	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$187	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$242,887	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$248,785	\$7,762,020	\$1,837,009
Per Capita Debt:	\$191	\$1,174	\$528
General Obligation Debt over EAV:	1.84%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,386,212	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,066	\$1,329	\$992
Revenue Collected During FY 08:	\$397,723	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$282,930	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$306	\$427	\$282
Per Capita Expenditures:	\$218	\$403	\$271
Operating Income (loss):	\$114,793	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	582.66%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,648,520	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,268	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Gurnee Village**

Unit Code: **049/040/32** County: **LAKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$44,558,949**

Equalized Assessed Valuation: **\$1,336,439,067**

Population: **31,536**

Employees:

Full Time: **229**

Part Time: **30**

Salaries Paid: **\$15,935,989**

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$23,884,521	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$757	\$420	\$380
Revenue Collected During FY 08:	\$34,276,674	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$29,698,775	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$1,087	\$910	\$884
Per Capita Expenditures:	\$942	\$894	\$899
Revenues over (under) Expenditures:	\$4,577,899	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	90.19%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$26,784,545	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$849	\$420	\$371

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,342,982	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$29,990,797	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$11,864,896	\$74,451,458	\$47,444,580
Per Capita Debt:	\$376	\$1,334	\$1,078
General Obligation Debt over EAV:	0.77%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$68,577,238	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$2,175	\$1,214	\$976
Revenue Collected During FY 08:	\$5,938,408	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$6,318,876	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$188	\$312	\$227
Per Capita Expenditures:	\$200	\$294	\$237
Operating Income (loss):	-\$380,468	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	1070.93%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$67,670,770	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$2,146	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hainesville Village**

Unit Code: **049/045/32**

County: **LAKE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,278,550

Equalized Assessed Valuation:

\$87,855,893

Population:

3,444

Employees:

Full Time:

5

Part Time:

22

Salaries Paid:

\$236,386

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$1,791,406	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$520	\$548	\$381
Revenue Collected During FY 08:	\$1,864,185	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,354,889	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$541	\$721	\$564
Per Capita Expenditures:	\$393	\$706	\$556
Revenues over (under) Expenditures:	\$509,296	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	169.81%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,300,702	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$668	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,000,643	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,910,210	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$12,508,003	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$3,632	\$1,329	\$992
Revenue Collected During FY 08:	\$889,281	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$913,110	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$258	\$427	\$282
Per Capita Expenditures:	\$265	\$403	\$271
Operating Income (loss):	-\$23,829	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	1367.21%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$12,484,174	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$3,625	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hamburg Village**

Unit Code: **007/020/32**

County: **CALHOUN**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$40,000

Equalized Assessed Valuation:

\$1,250,180

Population:

150

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$3,175

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$50,354	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$336	\$666	\$444
Revenue Collected During FY 08:	\$29,349	\$254,229	\$117,702
Expenditures During FY 08:	\$17,371	\$232,039	\$106,311
Per Capita Revenue:	\$196	\$581	\$283
Per Capita Expenditures:	\$116	\$540	\$267
Revenues over (under) Expenditures:	\$11,978	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	358.83%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$62,332	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$416	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$14,426	\$2,724	\$
Total Unreserved Funds:	\$47,906	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hamel Village**

Unit Code: **057/055/32**

County: **MADISON**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,080,600

Equalized Assessed Valuation:

\$17,302,440

Population:

570

Employees:

Full Time:

5

Part Time:

6

Salaries Paid:

\$213,295

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$377,199	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$662	\$666	\$444
Revenue Collected During FY 08:	\$486,570	\$254,229	\$117,702
Expenditures During FY 08:	\$453,860	\$232,039	\$106,311
Per Capita Revenue:	\$854	\$581	\$283
Per Capita Expenditures:	\$796	\$540	\$267
Revenues over (under) Expenditures:	\$32,710	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	94.80%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$430,266	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$755	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$430,266	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,171,900	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,056	\$2,071	\$745
Revenue Collected During FY 08:	\$404,167	\$206,165	\$79,162
Expenditures During FY 08:	\$274,515	\$201,484	\$88,676
Per Capita Revenue:	\$709	\$520	\$198
Per Capita Expenditures:	\$482	\$519	\$219
Operating Income (loss):	\$129,652	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	466.71%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,281,195	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,248	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hamilton City**

Unit Code: **034/050/30**

County: **HANCOCK**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,804,389

Equalized Assessed Valuation:

\$38,759,715

Population:

3,029

Employees:

Full Time:

13

Part Time:

48

Salaries Paid:

\$533,030

Blended Component Units

Number Submitted = 1

Hamilton Public Library

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,384,419	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$457	\$548	\$381
Revenue Collected During FY 08:	\$1,125,908	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,095,563	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$372	\$721	\$564
Per Capita Expenditures:	\$362	\$706	\$556
Revenues over (under) Expenditures:	\$30,345	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	71.40%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$782,225	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$258	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$115,009	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$681,607	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$3,146,188	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,039	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,391,904	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$790	\$1,329	\$992
Revenue Collected During FY 08:	\$777,481	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$858,385	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$257	\$427	\$282
Per Capita Expenditures:	\$283	\$403	\$271
Operating Income (loss):	-\$80,904	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	382.05%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$3,279,501	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,083	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hammond Village**

Unit Code: **074/035/32**

County: **PIATT**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,023,800

Equalized Assessed Valuation:

\$4,144,686

Population:

527

Employees:

Full Time:

1

Part Time:

19

Salaries Paid:

\$55,702

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$51,955	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$99	\$666	\$444
Revenue Collected During FY 08:	\$140,282	\$254,229	\$117,702
Expenditures During FY 08:	\$109,028	\$232,039	\$106,311
Per Capita Revenue:	\$266	\$581	\$283
Per Capita Expenditures:	\$207	\$540	\$267
Revenues over (under) Expenditures:	\$31,254	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	76.32%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$83,209	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$158	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$69,920	\$37,131	\$
Total Unrestricted Net Assets:	-\$37,711	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$51,000	\$385,902	\$36,500
Per Capita Debt:	\$97	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$244,678	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$464	\$2,071	\$745
Revenue Collected During FY 08:	\$78,145	\$206,165	\$79,162
Expenditures During FY 08:	\$180,184	\$201,484	\$88,676
Per Capita Revenue:	\$148	\$520	\$198
Per Capita Expenditures:	\$342	\$519	\$219
Operating Income (loss):	-\$102,039	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	79.16%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$142,639	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$271	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hampshire Village**

Unit Code: **045/055/32**

County: **KANE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$26,883,398

Equalized Assessed Valuation:

\$171,620,628

Population:

4,698

Employees:

Full Time:

18

Part Time:

4

Salaries Paid:

\$1,195,456

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,239,450	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$477	\$548	\$381
Revenue Collected During FY 08:	\$3,438,551	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$3,508,118	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$732	\$721	\$564
Per Capita Expenditures:	\$747	\$706	\$556
Revenues over (under) Expenditures:	-\$69,567	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	58.79%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,062,423	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$439	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$44,368,901	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$17,753,577	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$27,038,687	\$7,762,020	\$1,837,009
Per Capita Debt:	\$5,755	\$1,174	\$528
General Obligation Debt over EAV:	11.64%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$23,185,556	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$4,935	\$1,329	\$992
Revenue Collected During FY 08:	\$16,932,857	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,790,372	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$3,604	\$427	\$282
Per Capita Expenditures:	\$594	\$403	\$271
Operating Income (loss):	\$14,142,485	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	1335.12%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$37,254,781	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$7,930	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hampton Village**

Unit Code: **081/035/32**

County: **ROCK ISLAN**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,476,702

Equalized Assessed Valuation:

\$17,112,811

Population:

1,624

Employees:

Full Time:

7

Part Time:

15

Salaries Paid:

\$321,975

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$1,064,971	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$656	\$548	\$381
Revenue Collected During FY 08:	\$1,948,517	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,685,663	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,200	\$721	\$564
Per Capita Expenditures:	\$1,038	\$706	\$556
Revenues over (under) Expenditures:	\$262,854	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	77.87%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,312,697	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$808	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$95,577	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,215,023	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$718,812	\$7,762,020	\$1,837,009
Per Capita Debt:	\$443	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$199,459	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$123	\$1,329	\$992
Revenue Collected During FY 08:	\$574,462	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$426,853	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$354	\$427	\$282
Per Capita Expenditures:	\$263	\$403	\$271
Operating Income (loss):	\$147,609	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	93.24%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$397,984	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$245	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hanaford Village**

Unit Code: **028/030/32**

County: **FRANKLIN**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$298,845

Equalized Assessed Valuation:

\$600,791

Population:

320

Employees:

Full Time:

2

Part Time:

2

Salaries Paid:

\$38,867

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$55,876	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$175	\$666	\$444
Revenue Collected During FY 08:	\$51,900	\$254,229	\$117,702
Expenditures During FY 08:	\$56,389	\$232,039	\$106,311
Per Capita Revenue:	\$162	\$581	\$283
Per Capita Expenditures:	\$176	\$540	\$267
Revenues over (under) Expenditures:	-\$4,489	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	91.13%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$51,387	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$161	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$18,966	\$2,724	\$
Total Unreserved Funds:	\$32,421	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$359,429	\$385,902	\$36,500
Per Capita Debt:	\$1,123	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$550,876	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,721	\$2,071	\$745
Revenue Collected During FY 08:	\$162,559	\$206,165	\$79,162
Expenditures During FY 08:	\$218,003	\$201,484	\$88,676
Per Capita Revenue:	\$508	\$520	\$198
Per Capita Expenditures:	\$681	\$519	\$219
Operating Income (loss):	-\$55,444	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	227.26%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$495,432	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,548	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hanna City Village**

Unit Code: **072/045/32**

County: **PEORIA**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$890,076

Equalized Assessed Valuation:

\$14,947,950

Population:

1,013

Employees:

Full Time:

5

Part Time:

14

Salaries Paid:

\$157,759

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$188,267	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$186	\$548	\$381
Revenue Collected During FY 08:	\$657,658	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$511,095	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$649	\$721	\$564
Per Capita Expenditures:	\$505	\$706	\$556
Revenues over (under) Expenditures:	\$146,563	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	64.34%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$328,830	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$325	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$58,862	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$269,968	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$249,201	\$7,762,020	\$1,837,009
Per Capita Debt:	\$246	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,339,423	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,322	\$1,329	\$992
Revenue Collected During FY 08:	\$399,678	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$423,927	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$395	\$427	\$282
Per Capita Expenditures:	\$418	\$403	\$271
Operating Income (loss):	-\$24,249	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	311.65%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,321,174	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,304	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hanover Village**

Unit Code: **043/030/32**

County: **JO DAVIESS**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,596,485

Equalized Assessed Valuation:

\$7,262,832

Population:

836

Employees:

Full Time:

5

Part Time:

4

Salaries Paid:

\$174,003

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$335,804	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$402	\$666	\$444
Revenue Collected During FY 08:	\$323,822	\$254,229	\$117,702
Expenditures During FY 08:	\$333,109	\$232,039	\$106,311
Per Capita Revenue:	\$387	\$581	\$283
Per Capita Expenditures:	\$398	\$540	\$267
Revenues over (under) Expenditures:	-\$9,287	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	98.02%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$326,517	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$391	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$68,229	\$37,131	\$
Total Unrestricted Net Assets:	\$256,175	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,256,972	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,504	\$2,071	\$745
Revenue Collected During FY 08:	\$679,426	\$206,165	\$79,162
Expenditures During FY 08:	\$537,127	\$201,484	\$88,676
Per Capita Revenue:	\$813	\$520	\$198
Per Capita Expenditures:	\$642	\$519	\$219
Operating Income (loss):	\$142,299	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	260.51%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,399,271	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,674	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Hanover Park Village**

Unit Code: **016/225/32**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$42,291,825

Equalized Assessed Valuation:

\$746,188,021

Population:

38,278

Employees:

Full Time:

193

Part Time:

60

Salaries Paid:

\$14,966,087

Blended Component Units

Number Submitted = 2

Firefighters' Pension Fund

Police Pension Fund

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$13,644,453	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$356	\$420	\$380
Revenue Collected During FY 08:	\$23,499,079	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$22,035,703	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$614	\$910	\$884
Per Capita Expenditures:	\$576	\$894	\$899
Revenues over (under) Expenditures:	\$1,463,376	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	57.84%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$12,745,519	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$333	\$420	\$371

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$9,146,860	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$12,336,999	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$18,084,397	\$74,451,458	\$47,444,580
Per Capita Debt:	\$472	\$1,334	\$1,078
General Obligation Debt over EAV:	1.49%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$29,568,861	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$772	\$1,214	\$976
Revenue Collected During FY 08:	\$8,026,860	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$7,720,977	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$210	\$312	\$227
Per Capita Expenditures:	\$202	\$294	\$237
Operating Income (loss):	\$305,883	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	396.67%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$30,626,920	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$800	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hardin Village**

Unit Code: **007/025/32** County: **CALHOUN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$525,000**

Equalized Assessed Valuation: **\$11,567,842**

Population: **959**

Employees:

Full Time: **4**

Part Time: **9**

Salaries Paid: **\$164,286**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,104,365	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,152	\$666	\$444
Revenue Collected During FY 08:	\$417,913	\$254,229	\$117,702
Expenditures During FY 08:	\$336,308	\$232,039	\$106,311
Per Capita Revenue:	\$436	\$581	\$283
Per Capita Expenditures:	\$351	\$540	\$267
Revenues over (under) Expenditures:	\$81,605	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	352.64%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$1,185,970	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$1,237	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$1,185,970	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,393,127	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,495	\$2,071	\$745
Revenue Collected During FY 08:	\$105,408	\$206,165	\$79,162
Expenditures During FY 08:	\$151,350	\$201,484	\$88,676
Per Capita Revenue:	\$110	\$520	\$198
Per Capita Expenditures:	\$158	\$519	\$219
Operating Income (loss):	-\$45,942	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	1550.83%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$2,347,185	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,448	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Harrisburg City**

Unit Code: **082/025/30**

County: **SALINE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$15,202,138

Equalized Assessed Valuation:

\$52,554,038

Population:

9,638

Employees:

Full Time:

59

Part Time:

16

Salaries Paid:

\$2,987,181

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$4,059,133	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$421	\$548	\$381
Revenue Collected During FY 08:	\$5,146,528	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$4,474,373	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$534	\$721	\$564
Per Capita Expenditures:	\$464	\$706	\$556
Revenues over (under) Expenditures:	\$672,155	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	106.55%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$4,767,492	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$495	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,469,696	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$4,347,057	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,967,161	\$7,762,020	\$1,837,009
Per Capita Debt:	\$308	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$10,830,500	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,124	\$1,329	\$992
Revenue Collected During FY 08:	\$3,074,841	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$3,274,112	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$319	\$427	\$282
Per Capita Expenditures:	\$340	\$403	\$271
Operating Income (loss):	-\$199,271	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	324.71%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$10,631,229	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,103	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Harristown Village**

Unit Code: **055/030/32**

County: **MACON**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$667,602

Equalized Assessed Valuation:

\$13,065,666

Population:

1,241

Employees:

Full Time:

1

Part Time:

24

Salaries Paid:

\$115,148

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,069,590	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$862	\$548	\$381
Revenue Collected During FY 08:	\$311,725	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$209,395	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$251	\$721	\$564
Per Capita Expenditures:	\$169	\$706	\$556
Revenues over (under) Expenditures:	\$102,330	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	559.67%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,171,920	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$944	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,171,920	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$510,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$411	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,838,631	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,482	\$1,329	\$992
Revenue Collected During FY 08:	\$266,716	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$267,675	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$215	\$427	\$282
Per Capita Expenditures:	\$216	\$403	\$271
Operating Income (loss):	-\$959	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	672.13%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,799,113	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,450	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hartford Village**

Unit Code: **057/060/32**

County: **MADISON**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,749,657

Equalized Assessed Valuation:

\$40,157,289

Population:

1,546

Employees:

Full Time:

13

Part Time:

36

Salaries Paid:

\$845,077

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,758,656	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$2,431	\$548	\$381
Revenue Collected During FY 08:	\$2,089,769	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$2,472,741	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,352	\$721	\$564
Per Capita Expenditures:	\$1,599	\$706	\$556
Revenues over (under) Expenditures:	-\$382,972	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	136.52%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$3,375,684	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$2,183	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$127,939	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$2,998,978	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$257,070	\$7,762,020	\$1,837,009
Per Capita Debt:	\$166	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$4,721,174	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$3,054	\$1,329	\$992
Revenue Collected During FY 08:	\$828,515	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$777,928	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$536	\$427	\$282
Per Capita Expenditures:	\$503	\$403	\$271
Operating Income (loss):	\$50,587	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	613.39%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$4,771,761	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$3,087	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hartsburg Village**

Unit Code: **054/030/32**

County: **LOGAN**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$91,400

Equalized Assessed Valuation:

\$3,209,173

Population:

358

Employees:

Full Time:

Part Time:

13

Salaries Paid:

\$29,390

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$281,851	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$787	\$666	\$444
Revenue Collected During FY 08:	\$70,889	\$254,229	\$117,702
Expenditures During FY 08:	\$86,935	\$232,039	\$106,311
Per Capita Revenue:	\$198	\$581	\$283
Per Capita Expenditures:	\$243	\$540	\$267
Revenues over (under) Expenditures:	-\$16,046	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	305.75%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$265,805	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$742	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$265,805	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$329,240	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$920	\$2,071	\$745
Revenue Collected During FY 08:	\$28,411	\$206,165	\$79,162
Expenditures During FY 08:	\$36,564	\$201,484	\$88,676
Per Capita Revenue:	\$79	\$520	\$198
Per Capita Expenditures:	\$102	\$519	\$219
Operating Income (loss):	-\$8,153	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	878.15%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$321,087	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$897	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Harvard City**

Unit Code: **063/040/30**

County: **MCHENRY**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$8,974,657

Equalized Assessed Valuation:

\$150,746,740

Population:

9,000

Employees:

Full Time:

60

Part Time:

28

Salaries Paid:

\$3,518,604

Blended Component Units

Number Submitted = 1

Harvard Diggins Library

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,065,518	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$230	\$548	\$381
Revenue Collected During FY 08:	\$6,354,193	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$6,738,958	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$706	\$721	\$564
Per Capita Expenditures:	\$749	\$706	\$556
Revenues over (under) Expenditures:	-\$384,765	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	43.87%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,956,295	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$328	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$595,836	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$2,392,763	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$9,645,921	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,072	\$1,174	\$528
General Obligation Debt over EAV:	3.26%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$6,860,119	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$762	\$1,329	\$992
Revenue Collected During FY 08:	\$2,023,585	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,364,577	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$225	\$427	\$282
Per Capita Expenditures:	\$263	\$403	\$271
Operating Income (loss):	-\$340,992	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	278.70%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$6,590,158	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$732	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Harvel Village**

Unit Code: **068/040/32**

County: **MONTGOME**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$275,200

Equalized Assessed Valuation:

\$1,602,204

Population:

235

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$35,660

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$228,771	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$973	\$666	\$444
Revenue Collected During FY 08:	\$128,823	\$254,229	\$117,702
Expenditures During FY 08:	\$121,682	\$232,039	\$106,311
Per Capita Revenue:	\$548	\$581	\$283
Per Capita Expenditures:	\$518	\$540	\$267
Revenues over (under) Expenditures:	\$7,141	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	193.88%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$235,912	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$1,004	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,293	\$37,131	\$
Total Unrestricted Net Assets:	\$211,619	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$167,998	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$715	\$2,071	\$745
Revenue Collected During FY 08:	\$36,507	\$206,165	\$79,162
Expenditures During FY 08:	\$28,818	\$201,484	\$88,676
Per Capita Revenue:	\$155	\$520	\$198
Per Capita Expenditures:	\$123	\$519	\$219
Operating Income (loss):	\$7,689	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	609.64%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$175,687	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$748	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Havana City**

Unit Code: **060/025/30**

County: **MASON**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,152,777

Equalized Assessed Valuation:

\$30,178,801

Population:

3,577

Employees:

Full Time:

31

Part Time:

28

Salaries Paid:

\$960,845

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,385,671	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$947	\$548	\$381
Revenue Collected During FY 08:	\$3,285,042	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$3,627,706	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$918	\$721	\$564
Per Capita Expenditures:	\$1,014	\$706	\$556
Revenues over (under) Expenditures:	-\$342,664	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	76.79%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,785,566	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$779	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,584,962	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,266,131	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$3,075,295	\$7,762,020	\$1,837,009
Per Capita Debt:	\$860	\$1,174	\$528
General Obligation Debt over EAV:	6.31%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$6,288,340	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,758	\$1,329	\$992
Revenue Collected During FY 08:	\$983,714	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$968,378	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$275	\$427	\$282
Per Capita Expenditures:	\$271	\$403	\$271
Operating Income (loss):	\$15,336	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	730.49%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$7,073,861	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,978	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hawthorn Woods Village

Unit Code: 049/050/32

County: LAKE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$19,610,976

Equalized Assessed Valuation:

\$493,841,975

Population:

7,716

Employees:

Full Time:

22

Part Time:

1

Salaries Paid:

\$2,996,239

Blended Component Units

Number Submitted = 1

Hawthorn Woods Village

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,916,018	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$248	\$548	\$381
Revenue Collected During FY 08:	\$10,140,440	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$8,070,341	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,314	\$721	\$564
Per Capita Expenditures:	\$1,046	\$706	\$556
Revenues over (under) Expenditures:	\$2,070,099	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	19.38%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,563,701	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$203	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,633,442	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$734,102	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,906,811	\$7,762,020	\$1,837,009
Per Capita Debt:	\$377	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,715,914	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$482	\$1,329	\$992
Revenue Collected During FY 08:	\$564,951	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,487,875	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$73	\$427	\$282
Per Capita Expenditures:	\$193	\$403	\$271
Operating Income (loss):	-\$922,924	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	187.72%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,792,990	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$362	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hazel Crest Village**

Unit Code: **016/240/32**

County: **COOK**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,606,742**

Equalized Assessed Valuation: **\$192,621,944**

Population: **14,164**

Employees:

Full Time: **83**

Part Time: **22**

Salaries Paid: **\$6,731,852**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$5,747,117	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$406	\$548	\$381
Revenue Collected During FY 08:	\$11,649,895	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$11,609,199	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$823	\$721	\$564
Per Capita Expenditures:	\$820	\$706	\$556
Revenues over (under) Expenditures:	\$40,696	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	48.39%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$5,617,313	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$397	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$634,466	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$8,775,659	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$4,101,802	\$7,762,020	\$1,837,009
Per Capita Debt:	\$290	\$1,174	\$528
General Obligation Debt over EAV:	1.32%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,732,578	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$264	\$1,329	\$992
Revenue Collected During FY 08:	\$2,305,956	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,725,315	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$163	\$427	\$282
Per Capita Expenditures:	\$192	\$403	\$271
Operating Income (loss):	-\$419,359	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	121.87%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$3,321,321	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$234	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hebron Village**

Unit Code: **063/045/32** County: **MCHENRY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,911,369**

Equalized Assessed Valuation: **\$25,770,672**

Population: **1,038**

Employees:

Full Time: **8**

Part Time: **14**

Salaries Paid: **\$511,631**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$318,429	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$307	\$548	\$381
Revenue Collected During FY 08:	\$648,515	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$973,035	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$625	\$721	\$564
Per Capita Expenditures:	\$937	\$706	\$556
Revenues over (under) Expenditures:	-\$324,520	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	10.48%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$102,003	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$98	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$38,783	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$67,520	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$5,200,122	\$7,762,020	\$1,837,009
Per Capita Debt:	\$5,010	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,972,077	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,863	\$1,329	\$992
Revenue Collected During FY 08:	\$385,379	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$720,928	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$371	\$427	\$282
Per Capita Expenditures:	\$695	\$403	\$271
Operating Income (loss):	-\$335,549	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	350.59%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,527,523	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,435	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hecker Village**

Unit Code: **067/020/32** County: **MONROE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$477,397**

Equalized Assessed Valuation: **\$6,249,631**

Population: **480**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$20,975**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$422,793	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$881	\$666	\$444
Revenue Collected During FY 08:	\$171,995	\$254,229	\$117,702
Expenditures During FY 08:	\$161,740	\$232,039	\$106,311
Per Capita Revenue:	\$358	\$581	\$283
Per Capita Expenditures:	\$337	\$540	\$267
Revenues over (under) Expenditures:	\$10,255	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	245.39%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$396,897	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$827	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$396,897	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$167,327	\$385,902	\$36,500
Per Capita Debt:	\$349	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,111,048	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,315	\$2,071	\$745
Revenue Collected During FY 08:	\$149,178	\$206,165	\$79,162
Expenditures During FY 08:	\$169,012	\$201,484	\$88,676
Per Capita Revenue:	\$311	\$520	\$198
Per Capita Expenditures:	\$352	\$519	\$219
Operating Income (loss):	-\$19,834	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	667.03%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,127,365	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,349	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Henderson Village

Unit Code: 048/030/32

County: KNOX

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$347,800

Equalized Assessed Valuation:

\$2,623,669

Population:

302

Employees:

Full Time:

Part Time:

12

Salaries Paid:

\$10,647

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$208,008	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$689	\$666	\$444
Revenue Collected During FY 08:	\$71,803	\$254,229	\$117,702
Expenditures During FY 08:	\$31,919	\$232,039	\$106,311
Per Capita Revenue:	\$238	\$581	\$283
Per Capita Expenditures:	\$106	\$540	\$267
Revenues over (under) Expenditures:	\$39,884	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	658.60%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$210,218	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$696	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$5,128	\$37,131	\$
Total Unrestricted Net Assets:	\$205,090	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$126,753	\$385,902	\$36,500
Per Capita Debt:	\$420	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$124,401	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$412	\$2,071	\$745
Revenue Collected During FY 08:	\$45,632	\$206,165	\$79,162
Expenditures During FY 08:	\$28,947	\$201,484	\$88,676
Per Capita Revenue:	\$151	\$520	\$198
Per Capita Expenditures:	\$96	\$519	\$219
Operating Income (loss):	\$16,685	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	617.54%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$178,760	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$592	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Henry City**

Unit Code: **059/010/30**

County: **MARSHALL**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,790,535

Equalized Assessed Valuation:

\$33,364,763

Population:

2,591

Employees:

Full Time:

10

Part Time:

30

Salaries Paid:

\$488,165

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$140,277	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$54	\$548	\$381
Revenue Collected During FY 08:	\$831,276	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$876,644	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$321	\$721	\$564
Per Capita Expenditures:	\$338	\$706	\$556
Revenues over (under) Expenditures:	-\$45,368	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	18.33%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$160,659	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$62	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$93,795	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$63,185	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$4,878,679	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,883	\$1,174	\$528
General Obligation Debt over EAV:	0.38%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$7,066,155	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,727	\$1,329	\$992
Revenue Collected During FY 08:	\$1,067,435	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$824,258	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$412	\$427	\$282
Per Capita Expenditures:	\$318	\$403	\$271
Operating Income (loss):	\$243,177	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	888.35%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$7,322,332	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,826	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Herrick Village**

Unit Code: **086/020/32** County: **SHELBY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$651,800**

Equalized Assessed Valuation: **\$1,125,527**

Population: **524**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$58,138**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$88,924	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$170	\$666	\$444
Revenue Collected During FY 08:	\$161,484	\$254,229	\$117,702
Expenditures During FY 08:	\$174,216	\$232,039	\$106,311
Per Capita Revenue:	\$308	\$581	\$283
Per Capita Expenditures:	\$332	\$540	\$267
Revenues over (under) Expenditures:	-\$12,732	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	43.73%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$76,192	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$145	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$76,192	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$274,500	\$385,902	\$36,500
Per Capita Debt:	\$524	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,632,964	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$3,116	\$2,071	\$745
Revenue Collected During FY 08:	\$112,255	\$206,165	\$79,162
Expenditures During FY 08:	\$158,204	\$201,484	\$88,676
Per Capita Revenue:	\$214	\$520	\$198
Per Capita Expenditures:	\$302	\$519	\$219
Operating Income (loss):	-\$45,949	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	1128.59%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,785,481	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$3,407	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Herrin City**

Unit Code: **100/050/30**

County: **WILLIAMSON**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,981,600

Equalized Assessed Valuation:

\$122,695,649

Population:

11,000

Employees:

Full Time:

80

Part Time:

13

Salaries Paid:

\$3,816,812

Blended Component Units

Number Submitted = 2

CIVIC CENTER

LIBRARY

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$6,402,675	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$582	\$548	\$381
Revenue Collected During FY 08:	\$9,272,089	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$9,460,277	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$843	\$721	\$564
Per Capita Expenditures:	\$860	\$706	\$556
Revenues over (under) Expenditures:	-\$188,188	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	65.69%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$6,214,487	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$565	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$924,803	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$5,289,686	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$3,815,816	\$7,762,020	\$1,837,009
Per Capita Debt:	\$347	\$1,174	\$528
General Obligation Debt over EAV:	2.91%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$13,021,536	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,184	\$1,329	\$992
Revenue Collected During FY 08:	\$3,227,476	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,963,004	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$293	\$427	\$282
Per Capita Expenditures:	\$269	\$403	\$271
Operating Income (loss):	\$264,472	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	448.40%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$13,286,008	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,208	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Herscher Village

Unit Code: 046/050/32

County: KANKAKEE

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,573,550

Equalized Assessed Valuation:

\$26,799,334

Population:

1,600

Employees:

Full Time:

5

Part Time:

25

Salaries Paid:

\$298,656

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$616,614	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$385	\$548	\$381
Revenue Collected During FY 08:	\$611,083	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$553,707	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$382	\$721	\$564
Per Capita Expenditures:	\$346	\$706	\$556
Revenues over (under) Expenditures:	\$57,376	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	121.72%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$673,990	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$421	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$92,600	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$581,390	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$613,848	\$7,762,020	\$1,837,009
Per Capita Debt:	\$384	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,856,010	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,160	\$1,329	\$992
Revenue Collected During FY 08:	\$475,957	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$397,926	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$297	\$427	\$282
Per Capita Expenditures:	\$249	\$403	\$271
Operating Income (loss):	\$78,031	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	486.03%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,934,041	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,209	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hettick Village**

Unit Code: **056/060/32** County: **MACOUPIN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$155,000**

Equalized Assessed Valuation: **\$851,417**

Population: **300**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$13,175**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$86,810	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$289	\$666	\$444
Revenue Collected During FY 08:	\$37,299	\$254,229	\$117,702
Expenditures During FY 08:	\$32,178	\$232,039	\$106,311
Per Capita Revenue:	\$124	\$581	\$283
Per Capita Expenditures:	\$107	\$540	\$267
Revenues over (under) Expenditures:	\$5,121	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	282.90%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$91,033	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$303	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$20,907	\$37,131	\$
Total Unrestricted Net Assets:	\$70,126	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$205,000	\$385,902	\$36,500
Per Capita Debt:	\$683	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$801,229	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,671	\$2,071	\$745
Revenue Collected During FY 08:	\$65,299	\$206,165	\$79,162
Expenditures During FY 08:	\$89,217	\$201,484	\$88,676
Per Capita Revenue:	\$218	\$520	\$198
Per Capita Expenditures:	\$297	\$519	\$219
Operating Income (loss):	-\$23,918	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	872.27%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$778,209	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,594	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Heyworth Village**

Unit Code: **064/070/32**

County: **MCLEAN**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,829,716

Equalized Assessed Valuation:

\$16,044,391

Population:

2,547

Employees:

Full Time:

10

Part Time:

27

Salaries Paid:

\$434,734

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$580,970	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$228	\$548	\$381
Revenue Collected During FY 08:	\$2,589,363	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$2,426,128	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,017	\$721	\$564
Per Capita Expenditures:	\$953	\$706	\$556
Revenues over (under) Expenditures:	\$163,235	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	19.95%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$483,927	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$190	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$60,134	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$404,472	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,585,836	\$7,762,020	\$1,837,009
Per Capita Debt:	\$623	\$1,174	\$528
General Obligation Debt over EAV:	0.65%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,501,527	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,375	\$1,329	\$992
Revenue Collected During FY 08:	\$449,163	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$549,507	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$176	\$427	\$282
Per Capita Expenditures:	\$216	\$403	\$271
Operating Income (loss):	-\$100,344	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	656.53%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$3,607,683	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,416	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hickory Hills City**

Unit Code: **016/245/30**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$13,880,478

Equalized Assessed Valuation:

\$330,868,926

Population:

13,926

Employees:

Full Time:

62

Part Time:

38

Salaries Paid:

\$4,675,568

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$7,227,109	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$519	\$548	\$381
Revenue Collected During FY 08:	\$8,618,602	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$7,982,749	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$619	\$721	\$564
Per Capita Expenditures:	\$573	\$706	\$556
Revenues over (under) Expenditures:	\$635,853	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	89.79%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$7,167,618	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$515	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$11,141,889	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$3,823,967	\$7,762,020	\$1,837,009
Per Capita Debt:	\$275	\$1,174	\$528
General Obligation Debt over EAV:	1.16%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$7,755,023	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$557	\$1,329	\$992
Revenue Collected During FY 08:	\$2,725,457	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,540,043	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$196	\$427	\$282
Per Capita Expenditures:	\$182	\$403	\$271
Operating Income (loss):	\$185,414	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	264.12%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$6,708,640	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$482	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hidalgo Village**

Unit Code: **040/010/32**

County: **JASPER**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$19,051

Equalized Assessed Valuation:

\$483,420

Population:

123

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$103,231	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$839	\$666	\$444
Revenue Collected During FY 08:	\$40,923	\$254,229	\$117,702
Expenditures During FY 08:	\$51,637	\$232,039	\$106,311
Per Capita Revenue:	\$333	\$581	\$283
Per Capita Expenditures:	\$420	\$540	\$267
Revenues over (under) Expenditures:	-\$10,714	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	179.17%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$92,517	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$752	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,072	\$37,131	\$
Total Unrestricted Net Assets:	\$83,445	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$51,000	\$385,902	\$36,500
Per Capita Debt:	\$415	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$376,617	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$3,062	\$2,071	\$745
Revenue Collected During FY 08:	\$21,911	\$206,165	\$79,162
Expenditures During FY 08:	\$30,647	\$201,484	\$88,676
Per Capita Revenue:	\$178	\$520	\$198
Per Capita Expenditures:	\$249	\$519	\$219
Operating Income (loss):	-\$8,736	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	1200.38%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$367,881	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,991	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Highland City**

Unit Code: **057/065/30**

County: **MADISON**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$40,178,775

Equalized Assessed Valuation:

\$178,567,353

Population:

9,824

Employees:

Full Time:

107

Part Time:

100

Salaries Paid:

\$6,523,573

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$4,748,147	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$483	\$548	\$381
Revenue Collected During FY 08:	\$10,810,161	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$10,382,656	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,100	\$721	\$564
Per Capita Expenditures:	\$1,057	\$706	\$556
Revenues over (under) Expenditures:	\$427,505	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	48.06%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$4,989,852	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$508	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$10,809,820	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$10,232,591	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$24,313,530	\$7,762,020	\$1,837,009
Per Capita Debt:	\$2,475	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$28,250,447	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,876	\$1,329	\$992
Revenue Collected During FY 08:	\$16,648,199	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$15,249,769	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$1,695	\$427	\$282
Per Capita Expenditures:	\$1,552	\$403	\$271
Operating Income (loss):	\$1,398,430	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	193.70%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$29,538,877	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$3,007	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Highland Park City

Unit Code: 049/055/30

County: LAKE

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$91,442,019

Equalized Assessed Valuation:

\$2,675,494,212

Population:

31,457

Employees:

Full Time:

278

Part Time:

35

Salaries Paid:

\$23,228,497

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$36,491,549	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$1,160	\$420	\$380
Revenue Collected During FY 08:	\$47,479,163	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$39,007,659	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$1,509	\$910	\$884
Per Capita Expenditures:	\$1,240	\$894	\$899
Revenues over (under) Expenditures:	\$8,471,504	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	107.56%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$41,956,393	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$1,334	\$420	\$371

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$7,107,210	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$26,827,748	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$53,761,914	\$74,451,458	\$47,444,580
Per Capita Debt:	\$1,709	\$1,334	\$1,078
General Obligation Debt over EAV:	2.01%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$34,786,448	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$1,106	\$1,214	\$976
Revenue Collected During FY 08:	\$11,166,727	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$11,336,952	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$355	\$312	\$227
Per Capita Expenditures:	\$360	\$294	\$237
Operating Income (loss):	-\$170,225	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	307.01%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$34,805,307	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$1,106	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Highwood City**

Unit Code: **049/060/30** County: **LAKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,444,800**

Equalized Assessed Valuation: **\$148,867,973**

Population: **5,645**

Employees:

Full Time: **35**

Part Time: **31**

Salaries Paid: **\$2,418,566**

Blended Component Units

Number Submitted = 2

Firefighter's Pension

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,192,585	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$211	\$548	\$381
Revenue Collected During FY 08:	\$5,343,164	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$5,639,587	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$947	\$721	\$564
Per Capita Expenditures:	\$999	\$706	\$556
Revenues over (under) Expenditures:	-\$296,423	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	17.20%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$969,896	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$172	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$675,510	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$2,353,851	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$5,584,337	\$7,762,020	\$1,837,009
Per Capita Debt:	\$989	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,454,391	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$435	\$1,329	\$992
Revenue Collected During FY 08:	\$1,004,042	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$852,228	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$178	\$427	\$282
Per Capita Expenditures:	\$151	\$403	\$271
Operating Income (loss):	\$151,814	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	305.81%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,606,205	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$462	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hillcrest Village**

Unit Code: **071/030/32**

County: **OGLE**

Fiscal Year End:

6/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$636,600

Equalized Assessed Valuation:

\$17,991,252

Population:

1,158

Employees:

Full Time:

4

Part Time:

16

Salaries Paid:

\$141,435

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$555,390	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$480	\$548	\$381
Revenue Collected During FY 08:	\$423,616	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$408,793	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$366	\$721	\$564
Per Capita Expenditures:	\$353	\$706	\$556
Revenues over (under) Expenditures:	\$14,823	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	139.49%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$570,213	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$492	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$570,213	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$289,295	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$250	\$1,329	\$992
Revenue Collected During FY 08:	\$74,410	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$77,271	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$64	\$427	\$282
Per Capita Expenditures:	\$67	\$403	\$271
Operating Income (loss):	-\$2,861	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	370.69%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$286,434	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$247	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hillsboro City

Unit Code: 068/045/30

County: MONTGOME

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$14,872,900

Equalized Assessed Valuation:

\$34,964,335

Population:

6,100

Employees:

Full Time:

41

Part Time:

27

Salaries Paid:

\$1,778,530

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,405,256	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$230	\$548	\$381
Revenue Collected During FY 08:	\$3,399,225	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$3,302,498	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$557	\$721	\$564
Per Capita Expenditures:	\$541	\$706	\$556
Revenues over (under) Expenditures:	\$96,727	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	48.09%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,588,108	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$260	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,623,608	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$8,714,021	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,429	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$6,985,139	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,145	\$1,329	\$992
Revenue Collected During FY 08:	\$4,338,936	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,033,672	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$711	\$427	\$282
Per Capita Expenditures:	\$333	\$403	\$271
Operating Income (loss):	\$2,305,264	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	456.93%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$9,292,403	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,523	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hillsdale Village**

Unit Code: **081/040/32**

County: **ROCK ISLAN**

Fiscal Year End:

3/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$287,380

Equalized Assessed Valuation:

\$4,338,417

Population:

588

Employees:

Full Time:

2

Part Time:

12

Salaries Paid:

\$96,049

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$70,752	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$120	\$666	\$444
Revenue Collected During FY 08:	\$260,636	\$254,229	\$117,702
Expenditures During FY 08:	\$272,794	\$232,039	\$106,311
Per Capita Revenue:	\$443	\$581	\$283
Per Capita Expenditures:	\$464	\$540	\$267
Revenues over (under) Expenditures:	-\$12,158	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	24.38%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$66,494	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$113	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$104,309	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$156,920	\$385,902	\$36,500
Per Capita Debt:	\$267	\$841	\$106
General Obligation Debt over EAV:	3.62%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hillside Village**

Unit Code: **016/250/32** County: **COOK**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,730,142**

Equalized Assessed Valuation: **\$277,404,317**

Population: **8,155**

Employees:

Full Time: **87**

Part Time: **32**

Salaries Paid: **\$6,049,084**

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,991,379	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$367	\$548	\$381
Revenue Collected During FY 08:	\$15,357,614	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$14,713,320	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,883	\$721	\$564
Per Capita Expenditures:	\$1,804	\$706	\$556
Revenues over (under) Expenditures:	\$644,294	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	33.57%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$4,939,779	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$606	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,494,602	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$341,771	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$16,927,992	\$7,762,020	\$1,837,009
Per Capita Debt:	\$2,076	\$1,174	\$528
General Obligation Debt over EAV:	3.92%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$10,744,675	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,318	\$1,329	\$992
Revenue Collected During FY 08:	\$1,978,748	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,362,429	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$243	\$427	\$282
Per Capita Expenditures:	\$290	\$403	\$271
Operating Income (loss):	-\$383,681	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	438.57%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$10,360,994	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,271	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hillview Village**

Unit Code: **031/025/32**

County: **GREENE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$81,641

Equalized Assessed Valuation:

\$554,551

Population:

179

Employees:

Full Time:

1

Part Time:

14

Salaries Paid:

\$15,603

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$47,468	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$265	\$666	\$444
Revenue Collected During FY 08:	\$34,282	\$254,229	\$117,702
Expenditures During FY 08:	\$37,713	\$232,039	\$106,311
Per Capita Revenue:	\$192	\$581	\$283
Per Capita Expenditures:	\$211	\$540	\$267
Revenues over (under) Expenditures:	-\$3,431	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	101.32%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$38,212	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$213	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$38,212	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$59,408	\$385,902	\$36,500
Per Capita Debt:	\$332	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$217,926	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,217	\$2,071	\$745
Revenue Collected During FY 08:	\$32,193	\$206,165	\$79,162
Expenditures During FY 08:	\$43,928	\$201,484	\$88,676
Per Capita Revenue:	\$180	\$520	\$198
Per Capita Expenditures:	\$245	\$519	\$219
Operating Income (loss):	-\$11,735	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	482.64%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$212,016	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,184	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hinckley Village**

Unit Code: **019/025/32**

County: **DEKALB**

Fiscal Year End:

4/30/2008

Accounting Method:

Combination

Appropriation or Budget:

\$3,219,061

Equalized Assessed Valuation:

\$52,941,621

Population:

1,994

Employees:

Full Time:

7

Part Time:

19

Salaries Paid:

\$441,284

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$498,434	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$250	\$548	\$381
Revenue Collected During FY 08:	\$1,031,851	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,547,949	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$517	\$721	\$564
Per Capita Expenditures:	\$776	\$706	\$556
Revenues over (under) Expenditures:	-\$516,098	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	11.78%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$182,336	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$91	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$194,577	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$12,241	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$508,598	\$7,762,020	\$1,837,009
Per Capita Debt:	\$255	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,387,975	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,699	\$1,329	\$992
Revenue Collected During FY 08:	\$534,378	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$565,144	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$268	\$427	\$282
Per Capita Expenditures:	\$283	\$403	\$271
Operating Income (loss):	-\$30,766	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	605.68%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$3,422,990	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,717	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hindsboro Village**

Unit Code: **021/030/32**

County: **DOUGLAS**

Fiscal Year End:

4/30/2008

Accounting Method:

Combination

Appropriation or Budget:

\$219,480

Equalized Assessed Valuation:

\$2,102,589

Population:

361

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$17,190

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$191,568	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$531	\$666	\$444
Revenue Collected During FY 08:	\$94,722	\$254,229	\$117,702
Expenditures During FY 08:	\$119,708	\$232,039	\$106,311
Per Capita Revenue:	\$262	\$581	\$283
Per Capita Expenditures:	\$332	\$540	\$267
Revenues over (under) Expenditures:	-\$24,986	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	139.16%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$166,582	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$461	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,957	\$37,131	\$
Total Unrestricted Net Assets:	\$155,625	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$619,405	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,716	\$2,071	\$745
Revenue Collected During FY 08:	\$83,492	\$206,165	\$79,162
Expenditures During FY 08:	\$125,361	\$201,484	\$88,676
Per Capita Revenue:	\$231	\$520	\$198
Per Capita Expenditures:	\$347	\$519	\$219
Operating Income (loss):	-\$41,869	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	460.70%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$577,536	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,600	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hinsdale Village**

Unit Code: **022/060/32**

County: **DUPAGE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$36,243,907

Equalized Assessed Valuation:

\$1,822,243,362

Population:

17,940

Employees:

Full Time:

119

Part Time:

231

Salaries Paid:

\$10,291,764

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$4,497,337	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$251	\$548	\$381
Revenue Collected During FY 08:	\$18,576,536	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$18,486,981	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,035	\$721	\$564
Per Capita Expenditures:	\$1,030	\$706	\$556
Revenues over (under) Expenditures:	\$89,555	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	22.28%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$4,119,772	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$230	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,864,165	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,088,914	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$9,305,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$519	\$1,174	\$528
General Obligation Debt over EAV:	0.45%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$15,472,374	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$862	\$1,329	\$992
Revenue Collected During FY 08:	\$5,482,276	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$4,510,300	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$306	\$427	\$282
Per Capita Expenditures:	\$251	\$403	\$271
Operating Income (loss):	\$971,976	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	364.60%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$16,444,350	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$917	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hodgkins Village**

Unit Code: **016/255/32**

County: **COOK**

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,156,957

Equalized Assessed Valuation:

\$222,963,173

Population:

2,134

Employees:

Full Time:

37

Part Time:

17

Salaries Paid:

\$2,898,876

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$10,273,454	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$4,814	\$548	\$381
Revenue Collected During FY 08:	\$17,516,853	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$18,012,793	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$8,208	\$721	\$564
Per Capita Expenditures:	\$8,441	\$706	\$556
Revenues over (under) Expenditures:	-\$495,940	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	65.29%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$11,761,028	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$5,511	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,052,043	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$8,385,221	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$29,315,967	\$7,762,020	\$1,837,009
Per Capita Debt:	\$13,738	\$1,174	\$528
General Obligation Debt over EAV:	1.45%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,971,231	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,392	\$1,329	\$992
Revenue Collected During FY 08:	\$865,549	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$982,420	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$406	\$427	\$282
Per Capita Expenditures:	\$460	\$403	\$271
Operating Income (loss):	-\$116,871	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	290.54%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,854,360	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,338	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hoffman Village

Unit Code: 014/045/32

County: CLINTON

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$670,450

Equalized Assessed Valuation:

\$4,455,480

Population:

500

Employees:

Full Time:

Part Time:

5

Salaries Paid:

\$19,609

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$576,221	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,152	\$666	\$444
Revenue Collected During FY 08:	\$146,536	\$254,229	\$117,702
Expenditures During FY 08:	\$148,170	\$232,039	\$106,311
Per Capita Revenue:	\$293	\$581	\$283
Per Capita Expenditures:	\$296	\$540	\$267
Revenues over (under) Expenditures:	-\$1,634	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	387.79%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$574,587	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$1,149	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$369,941	\$37,131	\$
Total Unrestricted Net Assets:	\$204,646	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$731,242	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,462	\$2,071	\$745
Revenue Collected During FY 08:	\$85,152	\$206,165	\$79,162
Expenditures During FY 08:	\$93,118	\$201,484	\$88,676
Per Capita Revenue:	\$170	\$520	\$198
Per Capita Expenditures:	\$186	\$519	\$219
Operating Income (loss):	-\$7,966	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	776.73%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$723,276	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,447	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Hoffman Estates Village

Unit Code: 016/260/32

County: Cook

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$125,923,329

Equalized Assessed Valuation:

\$1,773,557,976

Population:

51,496

Employees:

Full Time:

389

Part Time:

83

Salaries Paid:

\$30,084,785

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$17,392,664	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$338	\$420	\$380
Revenue Collected During FY 08:	\$56,269,468	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$54,263,508	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$1,093	\$910	\$884
Per Capita Expenditures:	\$1,054	\$894	\$899
Revenues over (under) Expenditures:	\$2,005,960	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	30.84%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$16,735,945	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$325	\$420	\$371

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$37,276,155	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	-\$182,315,748	\$4,848,384	\$8,614,792

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$238,581,570	\$74,451,458	\$47,444,580
Per Capita Debt:	\$4,633	\$1,334	\$1,078
General Obligation Debt over EAV:	5.11%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$34,477,794	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$670	\$1,214	\$976
Revenue Collected During FY 08:	\$12,543,482	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$12,364,630	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$244	\$312	\$227
Per Capita Expenditures:	\$240	\$294	\$237
Operating Income (loss):	\$178,852	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	280.42%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$34,672,776	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$673	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Holiday Hills Village**

Unit Code: **063/047/32**

County: **MCHENRY**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$271,800

Equalized Assessed Valuation:

\$15,135,255

Population:

1,000

Employees:

Full Time:

Part Time:

17

Salaries Paid:

\$86,817

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$567,464	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$567	\$666	\$444
Revenue Collected During FY 08:	\$268,318	\$254,229	\$117,702
Expenditures During FY 08:	\$217,015	\$232,039	\$106,311
Per Capita Revenue:	\$268	\$581	\$283
Per Capita Expenditures:	\$217	\$540	\$267
Revenues over (under) Expenditures:	\$51,303	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	285.13%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$618,767	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$619	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$139,377	\$37,131	\$
Total Unrestricted Net Assets:	\$479,390	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hollowayville Village**

Unit Code: **006/045/32**

County: **BUREAU**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$16,449

Equalized Assessed Valuation:

\$227,050

Population:

90

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$5,449

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$172,013	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,911	\$666	\$444
Revenue Collected During FY 08:	\$37,535	\$254,229	\$117,702
Expenditures During FY 08:	\$38,305	\$232,039	\$106,311
Per Capita Revenue:	\$417	\$581	\$283
Per Capita Expenditures:	\$426	\$540	\$267
Revenues over (under) Expenditures:	-\$770	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	447.05%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$171,243	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$1,903	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$171,244	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Homer Village**

Unit Code: **010/040/32**

County: **CHAMPAIGN**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$809,588

Equalized Assessed Valuation:

\$10,039,016

Population:

1,200

Employees:

Full Time:

2

Part Time:

20

Salaries Paid:

\$142,651

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$486,633	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$406	\$548	\$381
Revenue Collected During FY 08:	\$614,912	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$535,875	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$512	\$721	\$564
Per Capita Expenditures:	\$447	\$706	\$556
Revenues over (under) Expenditures:	\$79,037	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	105.56%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$565,670	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$471	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,725	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$560,945	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,199,832	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,000	\$1,174	\$528
General Obligation Debt over EAV:	6.38%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$90,921	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$76	\$1,329	\$992
Revenue Collected During FY 08:	\$124,625	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$164,805	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$104	\$427	\$282
Per Capita Expenditures:	\$137	\$403	\$271
Operating Income (loss):	-\$40,180	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	30.79%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$50,741	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$42	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Homer Glen Village**

Unit Code: **099/043/32**

County: **WILL**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$11,578,011

Equalized Assessed Valuation:

\$977,689,373

Population:

24,083

Employees:

Full Time:

12

Part Time:

10

Salaries Paid:

\$804,214

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$5,006,312	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$208	\$548	\$381
Revenue Collected During FY 08:	\$8,773,382	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$9,020,577	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$364	\$721	\$564
Per Capita Expenditures:	\$375	\$706	\$556
Revenues over (under) Expenditures:	-\$247,195	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	47.77%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$4,309,117	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$179	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,831,808	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$2,890,562	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$	\$1,329	\$992
Revenue Collected During FY 08:	\$	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$	\$427	\$282
Per Capita Expenditures:	\$	\$403	\$271
Operating Income (loss):	\$	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Hometown City**

Unit Code: **016/265/30** County: **COOK**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,238,940**

Equalized Assessed Valuation: **\$46,914,766**

Population: **44,670**

Employees:

Full Time: **9**

Part Time: **126**

Salaries Paid: **\$1,179,924**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$639,604	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$14	\$420	\$380
Revenue Collected During FY 08:	\$2,023,148	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$2,148,290	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$45	\$910	\$884
Per Capita Expenditures:	\$48	\$894	\$899
Revenues over (under) Expenditures:	-\$125,142	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	28.42%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$610,462	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$14	\$420	\$371

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$610,462	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$74,451,458	\$47,444,580
Per Capita Debt:	\$	\$1,334	\$1,078
General Obligation Debt over EAV:	0.00%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$190,352	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$4	\$1,214	\$976
Revenue Collected During FY 08:	\$436,610	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$410,607	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$10	\$312	\$227
Per Capita Expenditures:	\$9	\$294	\$237
Operating Income (loss):	\$26,003	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	33.85%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$138,971	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$3	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Homewood Village**

Unit Code: **016/270/32**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$33,722,031

Equalized Assessed Valuation:

\$360,934,525

Population:

19,278

Employees:

Full Time:

112

Part Time:

67

Salaries Paid:

\$9,349,965

Blended Component Units

Number Submitted = 2

Fireman's Pension Employee Retirement system

Police Pension Employees retirement system

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$18,006,936	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$934	\$548	\$381
Revenue Collected During FY 08:	\$22,394,122	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$23,787,275	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,162	\$721	\$564
Per Capita Expenditures:	\$1,234	\$706	\$556
Revenues over (under) Expenditures:	-\$1,393,153	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	67.29%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$16,006,822	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$830	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,590,830	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$15,379,079	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$3,726,997	\$7,762,020	\$1,837,009
Per Capita Debt:	\$193	\$1,174	\$528
General Obligation Debt over EAV:	0.90%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$40,425,035	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,097	\$1,329	\$992
Revenue Collected During FY 08:	\$5,550,345	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$4,985,527	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$288	\$427	\$282
Per Capita Expenditures:	\$259	\$403	\$271
Operating Income (loss):	\$564,818	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	811.32%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$40,448,599	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,098	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hoopeston City**

Unit Code: **092/055/30** County: **VERMILION**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,949,824**

Equalized Assessed Valuation: **\$33,681,884**

Population: **5,600**

Employees:

Full Time: **31**

Part Time: **10**

Salaries Paid: **\$1,355,700**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,192,183	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$391	\$548	\$381
Revenue Collected During FY 08:	\$3,340,447	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$2,883,779	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$597	\$721	\$564
Per Capita Expenditures:	\$515	\$706	\$556
Revenues over (under) Expenditures:	\$456,668	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	78.81%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,272,798	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$406	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$173,535	\$1,344	\$
Total Unreserved Funds:	\$2,099,263	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$4,722,481	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$843	\$1,329	\$992
Revenue Collected During FY 08:	\$1,098,430	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,608,055	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$196	\$427	\$282
Per Capita Expenditures:	\$287	\$403	\$271
Operating Income (loss):	-\$509,625	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	285.37%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$4,588,909	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$819	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hooppole Village**

Unit Code: **037/065/32**

County: **HENRY**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$92,269

Equalized Assessed Valuation:

\$1,171,150

Population:

160

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$5,136

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$61,604	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$385	\$666	\$444
Revenue Collected During FY 08:	\$33,488	\$254,229	\$117,702
Expenditures During FY 08:	\$39,957	\$232,039	\$106,311
Per Capita Revenue:	\$209	\$581	\$283
Per Capita Expenditures:	\$250	\$540	\$267
Revenues over (under) Expenditures:	-\$6,469	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	137.99%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$55,135	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$345	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$55,134	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hopedale Village**

Unit Code: **090/040/32**

County: **TAZEWELL**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,733,912

Equalized Assessed Valuation:

\$13,195,406

Population:

929

Employees:

Full Time:

5

Part Time:

10

Salaries Paid:

\$263,814

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$499,586	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$538	\$666	\$444
Revenue Collected During FY 08:	\$524,380	\$254,229	\$117,702
Expenditures During FY 08:	\$462,055	\$232,039	\$106,311
Per Capita Revenue:	\$564	\$581	\$283
Per Capita Expenditures:	\$497	\$540	\$267
Revenues over (under) Expenditures:	\$62,325	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	121.61%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$561,911	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$605	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$196,625	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$399,446	\$385,902	\$36,500
Per Capita Debt:	\$430	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$735,092	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$791	\$2,071	\$745
Revenue Collected During FY 08:	\$248,437	\$206,165	\$79,162
Expenditures During FY 08:	\$224,798	\$201,484	\$88,676
Per Capita Revenue:	\$267	\$520	\$198
Per Capita Expenditures:	\$242	\$519	\$219
Operating Income (loss):	\$23,639	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	337.52%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$758,731	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$817	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hudson Village**

Unit Code: **064/075/32** County: **MCLEAN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,657,800**

Equalized Assessed Valuation: **\$28,619,954**

Population: **1,724**

Employees:

Full Time: **3**

Part Time: **17**

Salaries Paid: **\$206,827**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$736,701	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$427	\$548	\$381
Revenue Collected During FY 08:	\$642,739	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$616,914	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$373	\$721	\$564
Per Capita Expenditures:	\$358	\$706	\$556
Revenues over (under) Expenditures:	\$25,825	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	132.70%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$818,671	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$475	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$920,230	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$31,208	\$7,762,020	\$1,837,009
Per Capita Debt:	\$18	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$890,402	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$516	\$1,329	\$992
Revenue Collected During FY 08:	\$382,677	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$265,197	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$222	\$427	\$282
Per Capita Expenditures:	\$154	\$403	\$271
Operating Income (loss):	\$117,480	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	356.88%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$946,436	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$549	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Huey Village

Unit Code: 014/050/32

County: CLINTON

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$75,000

Equalized Assessed Valuation:

\$1,168,460

Population:

210

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$83,025	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$395	\$666	\$444
Revenue Collected During FY 08:	\$51,899	\$254,229	\$117,702
Expenditures During FY 08:	\$84,257	\$232,039	\$106,311
Per Capita Revenue:	\$247	\$581	\$283
Per Capita Expenditures:	\$401	\$540	\$267
Revenues over (under) Expenditures:	-\$32,358	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	60.13%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$50,667	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$241	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$50,667	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hull Village**

Unit Code: **075/040/32**

County: **PIKE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$80,062

Equalized Assessed Valuation:

\$2,597,794

Population:

474

Employees:

Full Time:

1

Part Time:

2

Salaries Paid:

\$41,484

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$242,845	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$512	\$666	\$444
Revenue Collected During FY 08:	\$99,178	\$254,229	\$117,702
Expenditures During FY 08:	\$92,450	\$232,039	\$106,311
Per Capita Revenue:	\$209	\$581	\$283
Per Capita Expenditures:	\$195	\$540	\$267
Revenues over (under) Expenditures:	\$6,728	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	269.95%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$249,573	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$527	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,757	\$37,131	\$
Total Unrestricted Net Assets:	\$188,078	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$59,073	\$385,902	\$36,500
Per Capita Debt:	\$125	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$765,562	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,615	\$2,071	\$745
Revenue Collected During FY 08:	\$91,636	\$206,165	\$79,162
Expenditures During FY 08:	\$106,777	\$201,484	\$88,676
Per Capita Revenue:	\$193	\$520	\$198
Per Capita Expenditures:	\$225	\$519	\$219
Operating Income (loss):	-\$15,141	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	702.79%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$750,421	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,583	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Humboldt Village**

Unit Code: **015/020/32**

County: **COLES**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$344,292

Equalized Assessed Valuation:

\$2,259,512

Population:

481

Employees:

Full Time:

Part Time:

8

Salaries Paid:

\$40,924

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$214,400	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$446	\$666	\$444
Revenue Collected During FY 08:	\$84,649	\$254,229	\$117,702
Expenditures During FY 08:	\$65,436	\$232,039	\$106,311
Per Capita Revenue:	\$176	\$581	\$283
Per Capita Expenditures:	\$136	\$540	\$267
Revenues over (under) Expenditures:	\$19,213	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	350.50%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$229,353	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$477	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,768	\$37,131	\$
Total Unrestricted Net Assets:	\$187,357	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$128,000	\$385,902	\$36,500
Per Capita Debt:	\$266	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$351,824	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$731	\$2,071	\$745
Revenue Collected During FY 08:	\$127,623	\$206,165	\$79,162
Expenditures During FY 08:	\$160,928	\$201,484	\$88,676
Per Capita Revenue:	\$265	\$520	\$198
Per Capita Expenditures:	\$335	\$519	\$219
Operating Income (loss):	-\$33,305	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	200.57%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$322,779	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$671	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hume Village**

Unit Code: **023/020/32**

County: **EDGAR**

Fiscal Year End:

4/30/2008

Accounting Method:

Combination

Appropriation or Budget:

\$168,270

Equalized Assessed Valuation:

\$1,902,421

Population:

382

Employees:

Full Time:

Part Time:

17

Salaries Paid:

\$24,569

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$193,938	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$508	\$666	\$444
Revenue Collected During FY 08:	\$75,885	\$254,229	\$117,702
Expenditures During FY 08:	\$84,913	\$232,039	\$106,311
Per Capita Revenue:	\$199	\$581	\$283
Per Capita Expenditures:	\$222	\$540	\$267
Revenues over (under) Expenditures:	-\$9,028	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	217.76%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$184,910	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$484	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,250	\$37,131	\$
Total Unrestricted Net Assets:	\$177,660	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$12,750	\$385,902	\$36,500
Per Capita Debt:	\$33	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$111,527	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$292	\$2,071	\$745
Revenue Collected During FY 08:	\$69,003	\$206,165	\$79,162
Expenditures During FY 08:	\$39,087	\$201,484	\$88,676
Per Capita Revenue:	\$181	\$520	\$198
Per Capita Expenditures:	\$102	\$519	\$219
Operating Income (loss):	\$29,916	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	361.87%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$141,443	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$370	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Huntley Village**

Unit Code: **063/050/32** County: **MCHENRY**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$28,077,807**

Equalized Assessed Valuation: **\$775,261,883**

Population: **16,719**

Employees:

Full Time: **166**

Part Time:

Salaries Paid: **\$5,518,476**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$10,145,955	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$607	\$548	\$381
Revenue Collected During FY 08:	\$9,659,547	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$9,737,400	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$578	\$721	\$564
Per Capita Expenditures:	\$582	\$706	\$556
Revenues over (under) Expenditures:	-\$77,853	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	84.17%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$8,195,758	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$490	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,521,623	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$22,858,706	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$41,900,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$2,506	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$65,762,807	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$3,933	\$1,329	\$992
Revenue Collected During FY 08:	\$4,294,397	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$6,226,604	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$257	\$427	\$282
Per Capita Expenditures:	\$372	\$403	\$271
Operating Income (loss):	-\$1,932,207	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	1211.16%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$75,414,366	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$4,511	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hurst City**

Unit Code: **100/055/30**

County: **WILLIAMSON**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$783,993

Equalized Assessed Valuation:

\$2,836,079

Population:

850

Employees:

Full Time:

5

Part Time:

2

Salaries Paid:

\$113,317

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$196,545	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$231	\$666	\$444
Revenue Collected During FY 08:	\$501,923	\$254,229	\$117,702
Expenditures During FY 08:	\$505,585	\$232,039	\$106,311
Per Capita Revenue:	\$590	\$581	\$283
Per Capita Expenditures:	\$595	\$540	\$267
Revenues over (under) Expenditures:	-\$3,662	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	38.15%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$192,883	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$227	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$63,138	\$2,724	\$
Total Unreserved Funds:	\$131,197	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$174,000	\$385,902	\$36,500
Per Capita Debt:	\$205	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$631,448	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$743	\$2,071	\$745
Revenue Collected During FY 08:	\$246,524	\$206,165	\$79,162
Expenditures During FY 08:	\$262,675	\$201,484	\$88,676
Per Capita Revenue:	\$290	\$520	\$198
Per Capita Expenditures:	\$309	\$519	\$219
Operating Income (loss):	-\$16,151	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	234.24%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$615,297	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$724	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hutsonville Village**

Unit Code: **017/015/32**

County: **CRAWFORD**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$375,350**

Equalized Assessed Valuation: **\$2,463,073**

Population: **631**

Employees:

Full Time: **2**

Part Time: **5**

Salaries Paid: **\$104,263**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$856,420	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,357	\$666	\$444
Revenue Collected During FY 08:	\$160,267	\$254,229	\$117,702
Expenditures During FY 08:	\$225,021	\$232,039	\$106,311
Per Capita Revenue:	\$254	\$581	\$283
Per Capita Expenditures:	\$357	\$540	\$267
Revenues over (under) Expenditures:	-\$64,754	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	351.82%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$791,666	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$1,255	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$138,785	\$37,131	\$
Total Unrestricted Net Assets:	\$1,405,153	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$814,340	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,291	\$2,071	\$745
Revenue Collected During FY 08:	\$141,557	\$206,165	\$79,162
Expenditures During FY 08:	\$171,714	\$201,484	\$88,676
Per Capita Revenue:	\$224	\$520	\$198
Per Capita Expenditures:	\$272	\$519	\$219
Operating Income (loss):	-\$30,157	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	456.68%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$784,183	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,243	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Illiopolis Village

Unit Code: 083/055/32

County: SANGAMON

Fiscal Year End:

4/30/2008

Accounting Method:

Combination

Appropriation or Budget:

\$833,264

Equalized Assessed Valuation:

\$7,506,396

Population:

944

Employees:

Full Time:

5

Part Time:

7

Salaries Paid:

\$106,630

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$264,635	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$280	\$666	\$444
Revenue Collected During FY 08:	\$295,057	\$254,229	\$117,702
Expenditures During FY 08:	\$188,548	\$232,039	\$106,311
Per Capita Revenue:	\$313	\$581	\$283
Per Capita Expenditures:	\$200	\$540	\$267
Revenues over (under) Expenditures:	\$106,509	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	196.84%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$371,144	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$393	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$163,835	\$37,131	\$
Total Unrestricted Net Assets:	\$207,309	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$490,000	\$385,902	\$36,500
Per Capita Debt:	\$519	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$629,155	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$666	\$2,071	\$745
Revenue Collected During FY 08:	\$371,486	\$206,165	\$79,162
Expenditures During FY 08:	\$230,781	\$201,484	\$88,676
Per Capita Revenue:	\$394	\$520	\$198
Per Capita Expenditures:	\$244	\$519	\$219
Operating Income (loss):	\$140,705	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	333.59%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$769,860	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$816	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Ina Village

Unit Code: 041/030/32

County: JEFFERSON

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$456,421

Equalized Assessed Valuation:

\$2,438,260

Population:

2,500

Employees:

Full Time:

4

Part Time:

Salaries Paid:

\$71,943

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$772,312	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$309	\$548	\$381
Revenue Collected During FY 08:	\$526,378	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$341,350	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$211	\$721	\$564
Per Capita Expenditures:	\$137	\$706	\$556
Revenues over (under) Expenditures:	\$185,028	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	280.46%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$957,340	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$383	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$122,593	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$858,776	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$497,706	\$7,762,020	\$1,837,009
Per Capita Debt:	\$199	\$1,174	\$528
General Obligation Debt over EAV:	12.51%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$639,464	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$256	\$1,329	\$992
Revenue Collected During FY 08:	\$47,060	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$51,552	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$19	\$427	\$282
Per Capita Expenditures:	\$21	\$403	\$271
Operating Income (loss):	-\$4,492	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	1231.71%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$634,972	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$254	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Indian Creek Village

Unit Code: 049/065/32

County: LAKE

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$47,460

Equalized Assessed Valuation:

\$28,660,000

Population:

551

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$1,250

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$376,107	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$683	\$666	\$444
Revenue Collected During FY 08:	\$149,769	\$254,229	\$117,702
Expenditures During FY 08:	\$47,460	\$232,039	\$106,311
Per Capita Revenue:	\$272	\$581	\$283
Per Capita Expenditures:	\$86	\$540	\$267
Revenues over (under) Expenditures:	\$102,309	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	1008.04%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$478,416	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$868	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$21,124	\$2,724	\$
Total Unreserved Funds:	\$457,245	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Indian Head Park Village

Unit Code: 016/275/32

County: COOK

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,734,951

Equalized Assessed Valuation:

\$145,814,535

Population:

3,685

Employees:

Full Time:

17

Part Time:

13

Salaries Paid:

\$1,116,091

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-\$265,555	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	-\$72	\$548	\$381
Revenue Collected During FY 08:	\$2,781,638	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$2,862,685	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$755	\$721	\$564
Per Capita Expenditures:	\$777	\$706	\$556
Revenues over (under) Expenditures:	-\$81,047	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	-5.92%	87.61%	68.63%
Ending Fund Balance for FY 08:	-\$169,396	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	-\$46	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$530,145	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$549,645	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,438,359	\$7,762,020	\$1,837,009
Per Capita Debt:	\$390	\$1,174	\$528
General Obligation Debt over EAV:	0.25%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,552,633	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$421	\$1,329	\$992
Revenue Collected During FY 08:	\$671,612	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$725,863	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$182	\$427	\$282
Per Capita Expenditures:	\$197	\$403	\$271
Operating Income (loss):	-\$54,251	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	198.64%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,441,882	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$391	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Indianola Village

Unit Code: 092/060/32

County: VERMILION

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$60,295

Equalized Assessed Valuation:

\$1,152,087

Population:

224

Employees:

Full Time:

Part Time:

3

Salaries Paid:

\$17,156

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$141,793	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$633	\$666	\$444
Revenue Collected During FY 08:	\$41,201	\$254,229	\$117,702
Expenditures During FY 08:	\$43,030	\$232,039	\$106,311
Per Capita Revenue:	\$184	\$581	\$283
Per Capita Expenditures:	\$192	\$540	\$267
Revenues over (under) Expenditures:	-\$1,829	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	325.27%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$139,964	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$625	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$139,964	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Industry Village**

Unit Code: **062/035/32**

County: **MCDONOUGH**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,153,850

Equalized Assessed Valuation:

\$2,382,868

Population:

540

Employees:

Full Time:

1

Part Time:

13

Salaries Paid:

\$43,267

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$288,750	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$535	\$666	\$444
Revenue Collected During FY 08:	\$144,181	\$254,229	\$117,702
Expenditures During FY 08:	\$128,898	\$232,039	\$106,311
Per Capita Revenue:	\$267	\$581	\$283
Per Capita Expenditures:	\$239	\$540	\$267
Revenues over (under) Expenditures:	\$15,283	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	235.87%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$304,033	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$563	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$157,761	\$37,131	\$
Total Unrestricted Net Assets:	\$146,272	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$242,489	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$449	\$2,071	\$745
Revenue Collected During FY 08:	\$95,075	\$206,165	\$79,162
Expenditures During FY 08:	\$53,700	\$201,484	\$88,676
Per Capita Revenue:	\$176	\$520	\$198
Per Capita Expenditures:	\$99	\$519	\$219
Operating Income (loss):	\$41,375	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	528.61%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$283,864	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$526	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Inverness Village**

Unit Code: **016/280/32**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,707,000

Equalized Assessed Valuation:

\$546,467,233

Population:

6,800

Employees:

Full Time:

4

Part Time:

2

Salaries Paid:

\$344,648

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$6,681,819	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$983	\$548	\$381
Revenue Collected During FY 08:	\$3,578,082	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$4,099,563	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$526	\$721	\$564
Per Capita Expenditures:	\$603	\$706	\$556
Revenues over (under) Expenditures:	-\$521,481	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	150.27%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$6,160,338	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$906	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,971	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$7,141,020	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$	\$1,329	\$992
Revenue Collected During FY 08:	\$	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$	\$427	\$282
Per Capita Expenditures:	\$	\$403	\$271
Operating Income (loss):	\$	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Iola Village

Unit Code: 013/020/32

County: CLAY

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$

Equalized Assessed Valuation:

\$441,348

Population:

161

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$41,355	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$257	\$666	\$444
Revenue Collected During FY 08:	\$24,561	\$254,229	\$117,702
Expenditures During FY 08:	\$27,504	\$232,039	\$106,311
Per Capita Revenue:	\$153	\$581	\$283
Per Capita Expenditures:	\$171	\$540	\$267
Revenues over (under) Expenditures:	-\$2,943	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	139.66%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$38,412	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$239	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$45,001	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$30,640	\$385,902	\$36,500
Per Capita Debt:	\$190	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$184,813	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,148	\$2,071	\$745
Revenue Collected During FY 08:	\$18,424	\$206,165	\$79,162
Expenditures During FY 08:	\$36,072	\$201,484	\$88,676
Per Capita Revenue:	\$114	\$520	\$198
Per Capita Expenditures:	\$224	\$519	\$219
Operating Income (loss):	-\$17,648	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	463.42%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$167,165	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,038	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ipava Village**

Unit Code: **029/060/32**

County: **FULTON**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$437,565

Equalized Assessed Valuation:

\$2,791,953

Population:

506

Employees:

Full Time:

1

Part Time:

11

Salaries Paid:

\$57,531

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$93,721	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$185	\$666	\$444
Revenue Collected During FY 08:	\$150,085	\$254,229	\$117,702
Expenditures During FY 08:	\$148,326	\$232,039	\$106,311
Per Capita Revenue:	\$297	\$581	\$283
Per Capita Expenditures:	\$293	\$540	\$267
Revenues over (under) Expenditures:	\$1,759	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	90.15%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$133,719	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$264	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$133,719	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$23,741	\$385,902	\$36,500
Per Capita Debt:	\$47	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$233,563	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$462	\$2,071	\$745
Revenue Collected During FY 08:	\$117,571	\$206,165	\$79,162
Expenditures During FY 08:	\$113,485	\$201,484	\$88,676
Per Capita Revenue:	\$232	\$520	\$198
Per Capita Expenditures:	\$224	\$519	\$219
Operating Income (loss):	\$4,086	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	201.40%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$228,564	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$452	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Iroquois Village

Unit Code: 038/060/32

County: IROQUOIS

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$52,000

Equalized Assessed Valuation:

\$1,514,587

Population:

190

Employees:

Full Time:

10

Part Time:

Salaries Paid:

\$5,864

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$32,790	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$173	\$666	\$444
Revenue Collected During FY 08:	\$79,624	\$254,229	\$117,702
Expenditures During FY 08:	\$80,527	\$232,039	\$106,311
Per Capita Revenue:	\$419	\$581	\$283
Per Capita Expenditures:	\$424	\$540	\$267
Revenues over (under) Expenditures:	-\$903	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	39.60%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$31,887	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$168	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$23,887	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Irving Village**

Unit Code: **068/050/32**

County: **MONTGOME**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$537,137

Equalized Assessed Valuation:

\$2,174,736

Population:

2,484

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$50,133

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$209,650	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$84	\$548	\$381
Revenue Collected During FY 08:	\$151,305	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$124,918	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$61	\$721	\$564
Per Capita Expenditures:	\$50	\$706	\$556
Revenues over (under) Expenditures:	\$26,387	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	188.95%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$236,037	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$95	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$236,037	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$575,691	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$232	\$1,329	\$992
Revenue Collected During FY 08:	\$102,089	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$98,519	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$41	\$427	\$282
Per Capita Expenditures:	\$40	\$403	\$271
Operating Income (loss):	\$3,570	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	587.97%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$579,261	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$233	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Irvington Village**

Unit Code: **095/030/32**

County: **WASHINGTON**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$143,000

Equalized Assessed Valuation:

\$5,429,759

Population:

860

Employees:

Full Time:

3

Part Time:

10

Salaries Paid:

\$113,274

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$852,104	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$991	\$666	\$444
Revenue Collected During FY 08:	\$191,559	\$254,229	\$117,702
Expenditures During FY 08:	\$254,528	\$232,039	\$106,311
Per Capita Revenue:	\$223	\$581	\$283
Per Capita Expenditures:	\$296	\$540	\$267
Revenues over (under) Expenditures:	-\$62,969	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	322.97%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$822,040	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$956	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$357,600	\$37,131	\$
Total Unrestricted Net Assets:	\$355,433	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$3,000	\$385,902	\$36,500
Per Capita Debt:	\$3	\$841	\$106
General Obligation Debt over EAV:	0.06%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,036,823	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,206	\$2,071	\$745
Revenue Collected During FY 08:	\$247,779	\$206,165	\$79,162
Expenditures During FY 08:	\$163,081	\$201,484	\$88,676
Per Capita Revenue:	\$288	\$520	\$198
Per Capita Expenditures:	\$190	\$519	\$219
Operating Income (loss):	\$84,698	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	667.53%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,088,616	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,266	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Irwin Village**

Unit Code: **046/055/32**

County: **KANKAKEE**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$3,626

Equalized Assessed Valuation:

\$1,000,317

Population:

85

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$773,193	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$9,096	\$666	\$444
Revenue Collected During FY 08:	\$78,928	\$254,229	\$117,702
Expenditures During FY 08:	\$5,428	\$232,039	\$106,311
Per Capita Revenue:	\$929	\$581	\$283
Per Capita Expenditures:	\$64	\$540	\$267
Revenues over (under) Expenditures:	\$73,500	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	15598.62%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$846,693	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$9,961	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$989,640	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Island Lake Village**

Unit Code: **049/070/32**

County: **LAKE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,567,241

Equalized Assessed Valuation:

\$217,050,255

Population:

8,153

Employees:

Full Time:

38

Part Time:

30

Salaries Paid:

\$2,714,063

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,350,444	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$411	\$548	\$381
Revenue Collected During FY 08:	\$5,205,658	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$4,906,815	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$638	\$721	\$564
Per Capita Expenditures:	\$602	\$706	\$556
Revenues over (under) Expenditures:	\$298,843	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	51.41%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,522,684	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$309	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$920,456	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,190,342	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$3,391,419	\$7,762,020	\$1,837,009
Per Capita Debt:	\$416	\$1,174	\$528
General Obligation Debt over EAV:	1.01%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$6,791,027	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$833	\$1,329	\$992
Revenue Collected During FY 08:	\$1,383,447	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,085,468	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$170	\$427	\$282
Per Capita Expenditures:	\$133	\$403	\$271
Operating Income (loss):	\$297,979	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	653.08%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$7,089,006	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$869	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Itasca Village**

Unit Code: **022/065/32**

County: **DUPAGE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$22,251,742

Equalized Assessed Valuation:

\$708,020,484

Population:

8,302

Employees:

Full Time:

100

Part Time:

26

Salaries Paid:

\$6,188,867

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$6,033,599	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$727	\$548	\$381
Revenue Collected During FY 08:	\$14,574,689	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$13,432,070	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,756	\$721	\$564
Per Capita Expenditures:	\$1,618	\$706	\$556
Revenues over (under) Expenditures:	\$1,142,619	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	53.43%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$7,176,218	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$864	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,862,030	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$5,216,861	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$18,979,665	\$7,762,020	\$1,837,009
Per Capita Debt:	\$2,286	\$1,174	\$528
General Obligation Debt over EAV:	2.10%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$13,271,438	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,599	\$1,329	\$992
Revenue Collected During FY 08:	\$3,884,362	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$3,751,457	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$468	\$427	\$282
Per Capita Expenditures:	\$452	\$403	\$271
Operating Income (loss):	\$132,905	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	374.26%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$14,040,334	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,691	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Iuka Village

Unit Code: 058/025/32

County: MARION

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$145,000

Equalized Assessed Valuation:

\$1,851,278

Population:

598

Employees:

Full Time:

1

Part Time:

17

Salaries Paid:

\$76,166

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$85,713	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$143	\$666	\$444
Revenue Collected During FY 08:	\$128,205	\$254,229	\$117,702
Expenditures During FY 08:	\$103,228	\$232,039	\$106,311
Per Capita Revenue:	\$214	\$581	\$283
Per Capita Expenditures:	\$173	\$540	\$267
Revenues over (under) Expenditures:	\$24,977	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	107.23%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$110,690	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$185	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,595	\$37,131	\$
Total Unrestricted Net Assets:	\$108,095	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$268,000	\$385,902	\$36,500
Per Capita Debt:	\$448	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,122,511	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,877	\$2,071	\$745
Revenue Collected During FY 08:	\$170,924	\$206,165	\$79,162
Expenditures During FY 08:	\$210,287	\$201,484	\$88,676
Per Capita Revenue:	\$286	\$520	\$198
Per Capita Expenditures:	\$352	\$519	\$219
Operating Income (loss):	-\$39,363	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	515.08%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,083,148	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,811	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ivesdale Village

Unit Code: 010/045/32

County: CHAMPAIGN

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$376,900

Equalized Assessed Valuation:

\$3,444,725

Population:

288

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$516,570	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,794	\$666	\$444
Revenue Collected During FY 08:	\$95,577	\$254,229	\$117,702
Expenditures During FY 08:	\$112,659	\$232,039	\$106,311
Per Capita Revenue:	\$332	\$581	\$283
Per Capita Expenditures:	\$391	\$540	\$267
Revenues over (under) Expenditures:	-\$17,082	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	443.36%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$499,488	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$1,734	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,908	\$37,131	\$
Total Unrestricted Net Assets:	\$496,580	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$29,520	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$103	\$2,071	\$745
Revenue Collected During FY 08:	\$27,087	\$206,165	\$79,162
Expenditures During FY 08:	\$27,188	\$201,484	\$88,676
Per Capita Revenue:	\$94	\$520	\$198
Per Capita Expenditures:	\$94	\$519	\$219
Operating Income (loss):	-\$101	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	108.21%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$29,419	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$102	\$2,084	\$759